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U.S. DEPARTMENT OF JUSTICE

FISCAL YEAR 2022 AGENCY FINANCIAL REPORT



January 2023

Department Overview

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HISTORY AND ENABLING LEGISLATION

The Department of Justice, often referred to as the largest law office in the world, began in 1789 with a staff of two: the Attorney General and a clerk. The Judiciary Act of 1789 created the Office of the Attorney General, providing for the appointment of “a person, learned in the law, to act as attorney-general for the United States.” By 1870, the duties of the Office of the Attorney General had expanded so much that Congress adopted “An Act to establish the Department of Justice,” with the Attorney General as its head. To learn more about the history of the Department, please visit: [DOJ History](https://www.justice.gov/history).¹

MISSION

The mission of the Department of Justice is to uphold the rule of law, keep our country safe, and protect civil rights.

FISCAL YEAR 2022 2026 STRATEGIC GOALS

The Department of Justice is committed to building on its mission by focusing on specific goals for the fiscal years 2022 - 2026. These goals are (1) Upholding the Rule of Law; (2) Keeping our Country Safe; (3) Protecting Civil Rights; (4) Ensuring Economic Opportunity and Fairness for All; (5) Administering Just Adjudicatory and Correctional Systems.

LOCATION

The Department is headquartered in Washington, D.C., at the Robert F. Kennedy Building, occupying a city block bounded by 9th and 10th Streets and Pennsylvania and Constitution Avenues, NW. The Department also has field offices in all states and territories and maintains offices in over 100 countries worldwide.

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COMPONENT ORGANIZATIONS

Department Component Organizations as of September 30, 2022

Attorney General	Executive Office for U.S. Trustees (UST)	Office of Justice Programs (OJP)
Deputy Attorney General	Federal Bureau of Investigation (FBI)	Office of Professional Responsibility (OPR)
Associate Attorney General	Foreign Claims Settlement Commission (FCSC)	Office of Public Affairs (OPA)
Access to Justice (ATJ)	INTERPOL Washington	Office of the Solicitor General (OSG)
Antitrust Division (ATR)	Justice Management Division (JMD)	Office of Tribal Justice (OTJ)
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	National Security Division (NSD)	Office on Violence Against Women (OVW)
Bureau of Prisons (BOP)	Office of Community Oriented Policing Services (COPS)	Professional Responsibility Advisory Office (PRAO)
Civil Division (CIV)	Office for Organized Crime Drug Enforcement Task Forces (OCDETF)	Tax Division (TAX)
Civil Rights Division (CRT)	Office of Information Policy (OIP)	U.S. Attorneys' Offices (USAO)
Community Relations Service (CRS)	Office of Legal Counsel (OLC)	U.S. Marshals Service (USMS)
Criminal Division (CRM)	Office of Legal Policy (OLP)	U.S. Parole Commission (USPC)
Drug Enforcement Administration (DEA)	Office of Legislative Affairs (OLA)	
Environment and Natural Resources Division (ENRD)	Office of the Inspector General (OIG)	
Executive Office for Immigration Review (EOIR)	Office of the Pardon Attorney (PARDON)	
Executive Office for U.S. Attorneys (EOUSA)		

¹ <https://www.justice.gov/history>

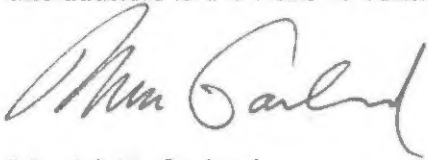
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audited consolidated financial statements, as required under the Chief Financial Officers Act of 1990, as amended (CFO Act); the Government Management Reform Act of 1994 (GMRA); and the Accountability of Tax Dollars Act of 2002 (ATDA). The AFR also contains a statement of assurance regarding internal control over operations, reporting, and compliance, as required by the Federal Managers' Financial Integrity Act (FMFIA).

In FY 2022, the Department earned an unmodified audit opinion on our consolidated financial statements for the nineteenth straight year. The auditor's report on internal control identified a material weakness at the consolidated level due to improvements needed at the Bureau of Prisons related to risk assessment, financial management, and reporting controls, and at the Department related to its risk assessment process. In addition, a material weakness was reported for Federal Prison Industries related to untimely revisions to the internal control system, and a significant deficiency was reported for the Asset Forfeiture Fund / Seized Asset Deposit Fund related to reporting seized assets and recognizing out of period revenue. Our corrective actions are documented in Section III of this report.

The Department's assessment of risk and internal control in FY 2022 was conducted in accordance with OMB Circular A-123. Based on the results of the assessment and Assurance Statements provided by Department components, the Department can provide reasonable assurance that internal control over operations, reporting, and compliance was operating effectively as of September 30, 2022, except for the material weakness in financial management and reporting controls, and risk assessment process. Details of that weakness are provided in the AFR section regarding Analysis of Systems, Controls, and Legal Compliance. Corrective actions are already underway and will be evaluated as part of the Department's FY 2023 A-123 internal control assessment.

We look forward to working with our components, the Office of the Inspector General, and auditors in FY 2023 to continue to strengthen our financial operations and reporting.



Merrick B. Garland
Attorney General

AFR

U.S. Department of Justice – FY 2022

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Principal Financial Statements and Related Notes

See Independent Auditors' Report

U.S. Department of Justice
Consolidated Balance Sheets
As of September 30, 2022 and 2021

Dollars in Thousands	2022	2021
ASSETS (Note 2)		
Intragovernmental		
Fund Balance with Treasury (Note 3)	\$ 34,234,439	\$ 33,922,718
Investments (Note 5)	3,136,559	3,598,898
Accounts Receivable (Note 6)	671,969	598,967
Advances and Prepayments	158,820	171,787
Other Assets (Note 10)	58,161	48,148
Total Intragovernmental	<u>\$ 38,259,948</u>	<u>\$ 38,340,518</u>
Other than Intragovernmental		
Cash and Other Monetary Assets (Note 4)	\$ 1,412,310	\$ 1,377,333
Accounts Receivable, Net (Note 6)	2,225,793	130,633
Inventory and Related Property, Net:		
Forfeited Property, Net (Note 8)	95,062	82,601
Other Inventory and Related Property, Net (Note 7)	120,361	118,144
General Property, Plant and Equipment, Net (Note 9)	8,265,779	8,769,704
Advances and Prepayments	502,293	570,870
Other Assets (Note 10)	598	591
Total Other than Intragovernmental	<u>\$ 12,622,196</u>	<u>\$ 11,049,876</u>
Total Assets	<u>\$ 50,882,144</u>	<u>\$ 49,390,394</u>
LIABILITIES (Note 11)		
Intragovernmental		
Accounts Payable	\$ 424,125	\$ 287,981
Advances from Others and Deferred Revenue	202,074	198,078
Other Liabilities:		
Custodial Liabilities (Note 21)	2,578,143	838,250
Other (Note 15)	607,469	570,564
Total Intragovernmental	<u>\$ 3,811,811</u>	<u>\$ 1,894,873</u>
Other than Intragovernmental		
Accounts Payable	\$ 2,658,677	\$ 2,644,385
Federal Employee Benefits Payable	2,673,387	2,833,459
Environmental and Disposal Liabilities (Note 12)	83,390	79,614
Advances from Others and Deferred Revenue	922,395	828,507
Other Liabilities:		
Accrued Grant Liabilities	821,239	796,630
Seized Cash and Monetary Instruments (Note 14)	2,877,233	2,849,978
Radiation Exposure Compensation Act Liabilities (Note 26)	155,437	61,918
September 11 th Victim Compensation Fund Liabilities (Note 26)	3,580,103	3,294,883
United States Victims of State Sponsored Terrorism Act Liabilities (Note 26)	208,803	177,404
Other (Note 15)	1,550,672	1,404,619
Total Other than Intragovernmental	<u>\$ 15,531,336</u>	<u>\$ 14,971,397</u>
Total Liabilities	<u>\$ 19,343,147</u>	<u>\$ 16,866,270</u>
Commitments and Contingencies (Note 16)		
NET POSITION		
Unexpended Appropriations - Funds from Dedicated Collections (Note 17)	\$ (1,444)	\$ 2,877
Unexpended Appropriations - Funds from other than Dedicated Collections	19,924,921	17,889,713
Total Unexpended Appropriations	<u>\$ 19,923,477</u>	<u>\$ 17,892,590</u>
Cumulative Results of Operations - Funds from Dedicated Collections (Note 17)	8,438,893	10,516,607
Cumulative Results of Operations - Funds from other than Dedicated Collections	3,176,627	4,114,927
Total Cumulative Results of Operations	<u>\$ 11,615,520</u>	<u>\$ 14,631,534</u>
Total Net Position	<u>\$ 31,538,997</u>	<u>\$ 32,524,124</u>
Total Liabilities and Net Position	<u>\$ 50,882,144</u>	<u>\$ 49,390,394</u>

The accompanying notes are an integral part of these financial statements.

U. S. Department of Justice
Consolidated Statements of Net Cost
For the Fiscal Years Ended September 30, 2022 and 2021

Dollars in Thousands

	FY	Gross Costs			Less: Earned Revenues			Net Cost of Operations (Note 18)
		Intra-governmental	Other than Intra-governmental	Total	Intra-governmental	Other than Intra-governmental	Total	
MP 1	2022	\$ 5,989,078	\$ 14,048,663	\$ 20,037,741	\$ 153,550	\$ 749,119	\$ 902,669	\$ 19,135,072
	2021	5,440,447	14,004,755	19,445,202	48,987	673,396	722,383	18,722,819
MP 2	2022	1,661,383	4,871,866	6,533,249	177,141	195,421	372,562	6,160,687
	2021	1,580,595	5,006,290	6,586,885	159,910	239,550	399,460	6,187,425
MP 3	2022	2,132,871	9,088,736	11,221,607	288,672	384,814	673,486	10,548,121
	2021	2,020,959	9,026,813	11,047,772	273,720	374,769	648,489	10,399,283
MP 4	2022	224,481	5,194,349	5,418,830	14,098	—	14,098	5,404,732
	2021	248,603	5,052,282	5,300,885	20,276	3	20,279	5,280,606
MP 5	2022	462,898	1,705,441	2,168,339	683,565	290,736	974,301	1,194,038
	2021	396,174	1,687,279	2,083,453	636,888	526,611	1,163,499	919,954
Total	2022	<u>\$ 10,470,711</u>	<u>\$ 34,909,055</u>	<u>\$ 45,379,766</u>	<u>\$ 1,317,026</u>	<u>\$ 1,620,090</u>	<u>\$ 2,937,116</u>	<u>\$ 42,442,650</u>
	2021	<u>\$ 9,686,778</u>	<u>\$ 34,777,419</u>	<u>\$ 44,464,197</u>	<u>\$ 1,139,781</u>	<u>\$ 1,814,329</u>	<u>\$ 2,954,110</u>	<u>\$ 41,510,087</u>

Major Program (MP) 1 Law Enforcement
Major Program (MP) 2 Litigation and Compensation
Major Program (MP) 3 Prisons and Detention
Major Program (MP) 4 Grants
Major Program (MP) 5 Executive Oversight and Enterprise Technology

The accompanying notes are an integral part of these financial statements.

U.S. Department of Justice
Consolidated Statement of Changes in Net Position
For the Fiscal Year Ended September 30, 2022

Dollars in Thousands

	2022			
	Funds from Dedicated Collections (Note 17)	Funds from other than Dedicated Collections	Eliminations	Total
Unexpended Appropriations				
Beginning Balances	\$ 2,877	\$ 17,889,713	\$ —	\$ 17,892,590
Appropriations Received	1,356	38,071,523	—	38,072,879
Appropriations Transferred-In/Out	—	1,092,113	—	1,092,113
Other Adjustments	—	(771,525)	—	(771,525)
Appropriations Used	(5,677)	(36,356,903)	—	(36,362,580)
Net Change in Unexpended Appropriations	\$ (4,321)	\$ 2,035,208	\$ —	\$ 2,030,887
Total Unexpended Appropriations	\$ (1,444)	\$ 19,924,921	\$ —	\$ 19,923,477
Cumulative Results of Operations				
Beginning Balances	\$ 10,516,607	\$ 4,114,927	—	\$ 14,631,534
Adjustments				
Changes in Accounting Principles (Note 27)	(8,500)	(402,596)	—	(411,096)
Beginning Balances, as Adjusted	\$ 10,508,107	\$ 3,712,331	\$ —	\$ 14,220,438
Other Adjustments	(127,000)	(234,839)	—	(361,839)
Appropriations Used	5,677	36,356,903	—	36,362,580
Nonexchange Revenues	866,418	621	—	867,039
Donations and Forfeitures of Cash and Cash Equivalents	1,364,899	275	—	1,365,174
Transfers-In/Out Without Reimbursement	(601,033)	522,793	—	(78,240)
Donations and Forfeitures of Property	420,818	—	—	420,818
Imputed Financing (Note 19)	39,327	1,250,715	(15,798)	1,274,244
Other	(8)	(12,036)	—	(12,044)
Net Cost of Operations	(4,038,312)	(38,420,136)	15,798	(42,442,650)
Net Change in Cumulative Results of Operations	(2,069,214)	(535,704)	—	(2,604,918)
Total Cumulative Results of Operations	\$ 8,438,893	\$ 3,176,627	\$ —	\$ 11,615,520
Net Position	\$ 8,437,449	\$ 23,101,548	\$ —	\$ 31,538,997

The accompanying notes are an integral part of these financial statements.

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U.S. Department of Justice
Consolidated Statement of Changes in Net Position
For the Fiscal Year Ended September 30, 2021

Dollars in Thousands

	2021			
	Funds from Dedicated Collections	Funds from other than Dedicated Collections	Eliminations	Total
Unexpended Appropriations				
Beginning Balances	\$ 2,877	\$ 16,619,046	\$ —	\$ 16,621,923
Appropriations Received	—	36,047,475	—	36,047,475
Appropriations Transferred-In/Out	—	966,479	—	966,479
Other Adjustments	—	(248,215)	—	(248,215)
Appropriations Used	—	(35,495,072)	—	(35,495,072)
Net Change in Unexpended Appropriations	\$ —	\$ 1,270,667	\$ —	\$ 1,270,667
Total Unexpended Appropriations	\$ 2,877	\$ 17,889,713	\$ —	\$ 17,892,590
Cumulative Results of Operations				
Beginning Balances	\$ 12,897,907	\$ 4,791,420	\$ —	\$ 17,689,327
Other Adjustments	—	(6)	—	(6)
Appropriations Used	—	35,495,072	—	35,495,072
Nonexchange Revenues	781,903	119	—	782,022
Donations and Forfeitures of Cash and Cash Equivalents	1,070,711	(2)	—	1,070,709
Transfers-In/Out Without Reimbursement	(448,279)	190,314	—	(257,965)
Donations and Forfeitures of Property	393,144	—	—	393,144
Imputed Financing (Note 19)	37,375	959,964	(16,554)	980,785
Other	4	(11,471)	—	(11,467)
Net Cost of Operations	(4,216,158)	(37,310,483)	16,554	(41,510,087)
Net Change in Cumulative Results of Operations	(2,381,300)	(676,493)	—	(3,057,793)
Total Cumulative Results of Operations	\$ 10,516,607	\$ 4,114,927	\$ —	\$ 14,631,534
Net Position	\$ 10,519,484	\$ 22,004,640	\$ —	\$ 32,524,124

The accompanying notes are an integral part of these financial statements.

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U.S. Department of Justice
Combined Statements of Budgetary Resources
For the Fiscal Years Ended September 30, 2022 and 2021

Dollars in Thousands	2022	2021
Budgetary Resources		
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and mandatory) (Note 20)	\$ 11,891,437	\$ 9,212,753
Appropriations (discretionary and mandatory)	43,012,364	40,757,966
Spending Authority from Offsetting Collections (discretionary and mandatory)	5,032,258	5,360,298
Total Budgetary Resources	\$ 59,936,059	\$ 55,331,017
Status of Budgetary Resources		
New Obligations and Upward Adjustments (Total)	\$ 50,145,703	\$ 44,891,099
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	7,937,039	8,618,468
Exempt from Apportionment, Unexpired Accounts	305,150	353,662
Unapportioned, Unexpired Accounts	323,169	481,672
Unexpired Unobligated Balance, End of Year	8,565,358	9,453,802
Expired Unobligated Balance, End of Year	1,224,998	986,116
Unobligated Balance - End of Year (Total)	9,790,356	10,439,918
Total Status of Budgetary Resources	\$ 59,936,059	\$ 55,331,017
Outlays, Net		
Outlays, Net (Total) (discretionary and mandatory)	\$ 40,917,136	\$ 41,187,770
Less: Distributed Offsetting Receipts	883,432	1,038,771
Agency Outlays, Net (discretionary and mandatory)	\$ 40,033,704	\$ 40,148,999

The accompanying notes are an integral part of these financial statements.

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U.S. Department of Justice
Combined Statements of Custodial Activity
For the Fiscal Years Ended September 30, 2022 and 2021

Dollars in Thousands	2022	2021
Total Custodial Revenue		
Sources of Cash Collections		
Federal Debts, Fines, Penalties and Restitution	\$ 4,378,795	\$ 7,829,493
Fees and Licenses	121,040	108,878
Miscellaneous	4,994	660
Total Cash Collections	\$ 4,504,829	\$ 7,939,031
Accrual Adjustments	2,081,903	1,753
Total Custodial Revenue (Note 21)	\$ 6,586,732	\$ 7,940,784
Disposition of Collections		
Transferred to Federal Agencies		
Government Printing Office	(7)	—
The Judiciary	(109,186)	(89,232)
U.S. Department of Agriculture	(45,948)	(87,945)
U.S. Department of Commerce	(10,720)	(9,230)
U.S. Department of the Interior	(585,035)	(568,102)
U.S. Department of Justice	(554,680)	(203,482)
U.S. Department of Labor	(31,242)	(655)
Pension Benefit Guaranty Corporation	(106)	—
U.S. Postal Service	(13,327)	(32,115)
U.S. Department of State	(2,802)	(138)
U.S. Department of the Treasury	(563,964)	(649,229)
Office of Personnel Management	(35,568)	(15,542)
Federal Communications Commission	(420)	(3,908)
Social Security Administration	(567)	(484)
Federal Trade Commission	(162,373)	(150,506)
Smithsonian Institution	(2)	—
U.S. Department of Veterans Affairs	(25,435)	(169,423)
Equal Employment Opportunity Commission	—	(4,839)
General Services Administration	(1,435)	(14,892)
National Science Foundation	(1,755)	(334)
Federal Deposit Insurance Corporation	(128)	(4)
National Endowment For the Humanities	(14)	(1)
Railroad Retirement Board	(452)	(206)
Environmental Protection Agency	(314,173)	(1,073,923)
U.S. Department of Transportation	(4,496)	(6,310)
U.S. Department of Homeland Security	(244,157)	(151,990)
Agency for International Development	(312)	(6,951)
Small Business Administration	(8,270)	(11,361)
U.S. Department of Health and Human Services	(1,202,178)	(1,234,546)
United States Intl Development Finance Corporation	(33)	(130)
National Aeronautics and Space Administration	(4,070)	(1,732)
Export-Import Bank of the United States	(1,411)	(1,142)
U.S. Department of Housing and Urban Development	(26,952)	(117,398)
U.S. Department of Energy	(7,109)	(202,757)
U.S. Department of Education	(21,526)	(10,729)
Commodities Futures Trading Commission	(88)	(288)
Corporation of National & Community Services	(2,205)	(42)
Federal Reserve Board	(6)	(4)
Treasury General Fund	(306,674)	(2,737,626)
U.S. Department of Defense	(94,339)	(136,523)
Transferred to the Public	(277,574)	(256,130)
(Increase)/Decrease in Amounts Yet to be Transferred	(1,808,272)	231,622
Increase/(Decrease) in Refunds Payable and Other Liabilities	(6,463)	(3,809)
Retained by the Reporting Entity	(111,258)	(218,748)
Total Disposition Of Collections	(6,586,732)	(7,940,784)
Net Custodial Activity	\$ —	\$ —

The accompanying notes are an integral part of these financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 2. Non-Entity Assets

As of September 30, 2022 and 2021

	2022	2021
Intragovernmental		
Fund Balance with Treasury	\$ 732,003	\$ 1,033,285
Investments	1,580,000	1,580,000
Other Assets	2,614	1,540
Total Intragovernmental	<u>\$ 2,314,617</u>	<u>\$ 2,614,825</u>
Other than Intragovernmental		
Cash and Other Monetary Assets	\$ 1,344,069	\$ 1,310,267
Accounts Receivable, Net	2,092,826	9,833
Total Other than Intragovernmental	<u>3,436,895</u>	<u>1,320,100</u>
Total Non-Entity Assets	<u>5,751,512</u>	<u>3,934,925</u>
Total Entity Assets	<u>45,130,632</u>	<u>45,455,469</u>
Total Assets	<u>\$ 50,882,144</u>	<u>\$ 49,390,394</u>

Note 3. Fund Balance with Treasury

The Fund Balance with Treasury represent the unexpended balances on the Department's books for the entire Department's Treasury Account Symbols.

As of September 30, 2022 and 2021

	2022	2021
Status of Fund Balances With Treasury		
Unobligated Balance - Available	\$ 8,242,189	\$ 8,972,130
Unobligated Balance - Unavailable	1,548,167	1,467,788
Obligated Balance not yet Disbursed	23,420,035	20,905,364
Non-Budgetary Fund Balance with Treasury	2,455,950	4,509,428
Budgetary Resources from Invested Balances	(1,435,949)	(1,936,039)
Total Status of Fund Balances with Treasury	<u>\$ 34,230,392</u>	<u>\$ 33,918,671</u>

Annual and multi-year budget authority expires at the end of its period of availability. During the first through the fifth expired years, the unobligated balance is unavailable and may only be used to adjust obligations and disbursements that were recorded before the budgetary authority expired or to meet a legitimate or bona fide need arising in the fiscal year for which the appropriation was made. The unobligated balance for no-year budget authority may be used to incur obligations indefinitely for the purpose specified by the appropriation act. No-year budget authority unobligated balances are still subject to the annual apportionment and allotment process.

Unobligated Balance – Available includes amounts restricted for use in future fiscal years (apportioned as Category C), and available for obligation in subsequent periods. For the fiscal years ended September 30, 2022 and 2021, the amounts restricted for future use are \$217,163 and \$262,459, respectively.

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)**Note 3. Fund Balance with Treasury (continued)**

Unobligated Balance - Unavailable includes amounts appropriated in prior fiscal years that are no longer available to fund new obligations but can be used for upward adjustments for existing obligations. Other restricted funds include the collections of fees in excess of amounts budgeted for administering the Diversion Control Program. These collections may not be used until authorized by Congress.

Non-Budgetary Fund Balance with Treasury is primarily comprised of unavailable receipt accounts and clearing accounts that do not have budget authority and non-budgetary Fund Balance with Treasury recognized on the Balance Sheet such as non-fiduciary deposit funds.

As of September 30, 2022 and 2021, the respective immaterial variances of \$4,047 and \$4,047 between Fund Balance with Treasury line item on the Balance Sheet and Total Status of Fund Balances on the note represent sequestered BOP balances, respectively.

Note 4. Cash and Other Monetary Assets

As of September 30, 2022 and 2021

	2022	2021
Cash		
Undeposited Collections	\$ 10	\$ 11
Imprest Funds	68,241	67,066
Seized Cash Deposited	1,227,755	1,192,416
Other	37,781	30,821
Total Cash	<u>1,333,787</u>	<u>1,290,314</u>
Other Monetary Assets		
Seized Monetary Instruments	78,523	87,019
Total Other Monetary Assets	<u>78,523</u>	<u>87,019</u>
Total Cash and Other Monetary Assets	<u>\$ 1,412,310</u>	<u>\$ 1,377,333</u>

The majority of Other Cash consists of project-generated proceeds from undercover operations.

Note 5. Investments

	Cost/ Acquisition Value	Amortization Method	Amortized (Premium) Discount	Interest Receivable	Investments, Net	Market Value/Fair Value
As of September 30, 2022						
Intragovernmental Securities and Investments:						
Non-Marketable: Market Based	\$ 3,113,919	Straight-Line	\$ 22,534	\$ 106	\$ 3,136,559	\$ 3,105,667
As of September 30, 2021						
Intragovernmental Securities and Investments:						
Non-Marketable: Market Based	\$ 3,596,467	Straight-Line	\$ 2,238	\$ 193	\$ 3,598,898	\$ 3,601,241

These notes are an integral part of the financial statements

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)**Note 6. Accounts Receivable, Net**

As of September 30, 2022 and 2021

	2022	2021
Intragovernmental		
Accounts Receivable	\$ 671,969	\$ 598,967
Total Intragovernmental	\$ 671,969	\$ 598,967
Other than Intragovernmental		
Accounts Receivable	\$ 5,035,046	\$ 145,327
Allowance for Uncollectible Accounts	(2,809,253)	(14,694)
Total Other than Intragovernmental	2,225,793	130,633
Total Accounts Receivable, Net	\$ 2,897,762	\$ 729,600

Intragovernmental accounts receivable consists mainly of amounts due under reimbursable agreements with federal entities for services and goods provided.

The accounts receivable other than intragovernmental primarily consists of custodial receivables, OBDs U.S. Trustee Chapter 11 quarterly fees, FBI Non-Federal User Fee Program, and FBI National Name Check Program.

Accounts receivable related to criminal restitution orders the Department monitors is not included in this note, as the Department is not the ultimate recipient of the collections. Additionally, in many cases, the potential collections are not specifically identifiable, and the amount cannot be reasonably estimated.

Note 7. Inventory and Related Property, Net

As of September 30, 2022 and 2021

	2022	2021
Inventory		
Raw Materials	\$ 52,925	\$ 53,239
Work in Process	12,176	11,705
Finished Goods	16,595	19,677
Inventory Purchased for Resale	23,952	19,911
Excess, Obsolete, and Unserviceable	984	1,956
Inventory Allowance	(4,224)	(5,840)
Operating Materials and Supplies		
Held for Current Use	17,953	17,496
Total Inventory and Related Property, Net	\$ 120,361	\$ 118,144

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 8. Forfeited and Seized Property, Net

Analysis of Change in Forfeited Property:

The number of items represents quantities calculated using many different units of measure. If necessary, the adjustments column includes property status, asset group changes, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year.

Method of Disposition of Forfeited Property:

For the fiscal years ended September 30, 2022 and 2021, \$198,461 and \$176,085 of forfeited property were sold, \$2,346 and \$211 were destroyed or donated, \$1,987 and \$41,814 were returned to owners, and \$202,652 and \$213,983 were disposed of by other means, respectively. Other means of disposition include property transferred to other federal agencies for official use or equitable sharing, or property distributed to a state or local agency.

As of September 30, 2022

Forfeited Property Category		Beginning Balance	Adjustments (1)	Forfeitures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Financial Instruments	Number	236	385	913	(1,261)	273	—	273
	Value	\$ 10,847	\$ 36,028	\$ 216,884	\$ (253,849)	\$ 9,910	\$ —	\$ 9,910
Real Property	Number	156	9	171	(223)	113	—	113
	Value	\$ 48,285	\$ 3,385	\$ 117,176	\$ (118,301)	\$ 50,545	\$ (1,243)	\$ 49,302
Personal Property	Number	3,726	(176)	3,065	(2,580)	4,035	—	4,035
	Value	\$ 25,858	\$ (1,187)	\$ 45,196	\$ (33,296)	\$ 36,571	\$ (721)	\$ 35,850
Non-Valued Firearms	Number	50,803	(456)	23,489	(17,778)	56,058	—	56,058
Total	Number	54,921	(238)	27,638	(21,842)	60,479	—	60,479
	Value	\$ 84,990	\$ 38,226	\$ 379,256	\$ (405,446)	\$ 97,026	\$ (1,964)	\$ 95,062

(1) Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Property status changes include appealed forfeitures and other actions that change the status of an asset between seized and forfeited classifications. Asset group changes occur primarily when cash is substituted for a different asset category. Valuation changes occur primarily due to changes in appraisals.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)**Note 8. Forfeited and Seized Property, Net (continued)**

As of September 30, 2021

Forfeited Property Category		Beginning Balance	Adjustments (1)	Forfeitures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Financial Instruments	Number	281	264	921	(1,230)	236	—	236
	Value	\$ 12,298	\$ 53,693	\$ 238,431	\$ (293,575)	\$ 10,847	\$ —	\$ 10,847
Real Property	Number	191	3	171	(209)	156	—	156
	Value	\$ 55,887	\$ (93)	\$ 87,041	\$ (94,550)	\$ 48,285	\$ (1,802)	\$ 46,483
Personal Property	Number	3,467	95	2,145	(1,981)	3,726	—	3,726
	Value	\$ 39,653	\$ 954	\$ 29,219	\$ (43,968)	\$ 25,858	\$ (587)	\$ 25,271
Non-Valued Firearms	Number	48,687	(347)	19,019	(16,556)	50,803	—	50,803
Total	Number	52,626	15	22,256	(19,976)	54,921	—	54,921
	Value	\$ 107,838	\$ 54,554	\$ 354,691	\$ (432,093)	\$ 84,990	\$ (2,389)	\$ 82,601

(1) Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Property status changes include appealed forfeitures and other actions that change the status of an asset between seized and forfeited classifications. Asset group changes occur primarily when cash is substituted for a different asset category. Valuation changes occur primarily due to changes in appraisals.

Analysis of Change in Seized Property:

A seizure is the act of taking possession of goods in consequence of a violation of public law. Seized property consists of seized cash, monetary instruments, real property and tangible personal property in the actual or constructive possession of the seizing and the custodial agencies. The Department, until judicially or administratively forfeited, does not legally own such property. Seized evidence includes cash, financial instruments, non-monetary valuables, firearms, and drugs. The AFF/SADF reports property seized for forfeiture and the FBI, DEA, and ATF report property seized for evidence.

Property seized for any purpose other than forfeiture and held by the seizing agency or a custodial agency should be disclosed by the seizing agency. All property seized for forfeiture, including property with evidentiary value, will be reported by the AFF/SADF. The Department has established a reporting threshold of \$1 or more for Personal Property seized for evidentiary purposes.

Adjustments include property status, asset group changes, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year.

The DEA, FBI, and ATF have custody of drugs taken as evidence for legal proceedings. In accordance with FASAB Technical Release No. 4, *Reporting on Non-Valued Seized and Forfeited Property*, the Department reports the total amount of seized drugs by quantity only, as drugs have no value and are destroyed upon resolution of legal proceedings.

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 8. Forfeited and Seized Property, Net (continued)

Analyzed drug evidence includes cocaine, heroin, marijuana and methamphetamine and represents actual laboratory tested classification and weight in kilograms (KG). Since enforcing the controlled substances laws and regulations of the United States is a primary mission of the DEA, the DEA reports all analyzed drug evidence regardless of seizure weight. However, the enforcement of these laws and regulations is incidental to the missions of the FBI and ATF and therefore they only report those individual seizures exceeding 1 KG in weight.

“Other” primarily consists of substances, both controlled and non-controlled as defined per the Controlled Substances Act, other than those discussed above. “Bulk Drug Evidence” is comprised of controlled substances housed by the DEA in secured storage facilities of which only a sample is taken for laboratory analysis. The actual bulk drug weight may vary from seizure weight due to changes in moisture content over time.

Unanalyzed drug evidence is qualitatively different from analyzed and bulk drug evidence because unanalyzed drug evidence includes the weight of packaging and drug categories are based on the determination of Special Agents instead of laboratory chemists. For these reasons, unanalyzed drug evidence is not reported by the Department. Seized drug evidence must be analyzed and confirmed through laboratory testing to be placed in one of the five categories of drug above. “Disposals” occur when seized property is forfeited, returned to parties with a bona fide interest, or destroyed in accordance with federal guidelines.

Method of Disposition of Seized Property:

For the fiscal years ended September 30, 2022 and 2021, \$1,122,025 and \$936,825 of seized property were forfeited, \$318,987 and \$227,127 were returned to parties with a bona fide interest, and \$14,257 and \$12,950 were either released to a designated party or transferred to the appropriate federal entity under forfeiture or abandonment procedures. Non-valued property was primarily disposed of through destruction.

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 8. Forfeited and Seized Property, Net (continued)

As of September 30, 2022

Seized Property Category		Beginning Balance	Adjustments (1)	Seizures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Seized for Forfeiture								
Seized Cash & Monetary Instruments	Number	22,256	(122)	10,431	(10,987)	21,578	—	21,578
	Value	\$ 2,791,275	\$ 78,336	\$ 1,242,168	\$ (1,286,531)	\$ 2,825,248	\$ (440,158)	\$ 2,385,090
Financial Instruments	Number	1,065	(211)	972	(594)	1,232	—	1,232
	Value	\$ 465,863	\$ (48,001)	\$ 150,225	\$ (46,525)	\$ 521,562	\$ (23,192)	\$ 498,370
Real Property	Number	48	(10)	49	(40)	47	—	47
	Value	\$ 91,143	\$ (8,919)	\$ 18,220	\$ (52,120)	\$ 48,324	\$ (30,481)	\$ 17,843
Personal Property	Number	8,610	(397)	3,900	(3,785)	8,328	—	8,328
	Value	\$ 169,028	\$ (5,811)	\$ 335,423	\$ (60,581)	\$ 438,059	\$ (60,913)	\$ 377,146
Non-Valued Firearms	Number	37,991	2,365	26,426	(26,076)	40,706	—	40,706
Total	Number	69,970	1,625	41,778	(41,482)	71,891	—	71,891
	Value	\$ 3,517,309	\$ 15,605	\$ 1,746,036	\$ (1,445,757)	\$ 3,833,193	\$ (554,744)	\$ 3,278,449

(1) Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Property status changes include appealed forfeitures and other actions that change the status of an asset between seized and forfeited classifications. Asset group changes occur primarily when cash is substituted for a different asset category.

As of September 30, 2021

Seized Property Category		Beginning Balance	Adjustments (1)	Seizures	Disposals	Ending Balance	Liens and Claims	Ending Balance, Net of Liens
Seized for Forfeiture								
Seized Cash & Monetary Instruments	Number	15,984	895	13,189	(7,812)	22,256	—	22,256
	Value	\$ 2,355,697	\$ 61,080	\$ 1,400,619	\$ (1,026,121)	\$ 2,791,275	\$ (575,132)	\$ 2,216,143
Financial Instruments	Number	891	(99)	799	(526)	1,065	—	1,065
	Value	\$ 313,382	\$ (48,785)	\$ 263,521	\$ (62,255)	\$ 465,863	\$ (16,776)	\$ 449,087
Real Property	Number	52	(2)	34	(36)	48	—	48
	Value	\$ 87,622	\$ 3,993	\$ 34,121	\$ (34,593)	\$ 91,143	\$ (61,144)	\$ 29,999
Personal Property	Number	5,922	670	4,727	(2,709)	8,610	—	8,610
	Value	\$ 136,472	\$ (9,253)	\$ 81,450	\$ (39,641)	\$ 169,028	\$ (47,560)	\$ 121,468
Non-Valued Firearms	Number	34,054	3,556	21,511	(21,130)	37,991	—	37,991
Total	Number	56,903	5,020	40,260	(32,213)	69,970	—	69,970
	Value	\$ 2,893,173	\$ 7,035	\$ 1,779,711	\$ (1,162,610)	\$ 3,517,309	\$ (700,612)	\$ 2,816,697

(1) Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Property status changes include appealed forfeitures and other actions that change the status of an asset between seized and forfeited classifications. Asset group changes occur primarily when cash is substituted for a different asset category.

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 8. Forfeited and Seized Property, Net (continued)

As of September 30, 2022

Seized Property Category		Beginning Balance	Adjustments (1)	Seizures	Disposals	Ending Balance
Seized for Evidence						
Seized Monetary Instruments	Value	\$ 68,160	\$ (12,443)	\$ 12,607	\$ (7,294)	\$ 61,030
Personal Property	Number	435	3	113	(104)	447
	Value	\$ 10,012	\$ 12,140	\$ 427,565	\$ (2,218)	\$ 447,499
Non-Valued Firearms	Number	75,631	(4,701)	20,067	(12,165)	78,832
Drug Evidence						
Cocaine	KG	119,218	(6,203)	135,525	(110,734)	137,806
Heroin	KG	8,829	74	1,303	(1,371)	8,835
Marijuana	KG	7,340	32	900	(906)	7,366
Bulk Drug Evidence	KG	128,934	1,081	85,721	(104,942)	110,794
Methamphetamine	KG	64,101	1,464	27,273	(20,194)	72,644
Other	KG	13,777	17	6,981	(2,569)	18,206
Total Drug Evidence	KG	342,199	(3,535)	257,703	(240,716)	355,651

As of September 30, 2021

Seized Property Category		Beginning Balance	Adjustments (1)	Seizures	Disposals	Ending Balance
Seized for Evidence						
Seized Monetary Instruments	Value	\$ 67,142	\$ (12,473)	\$ 25,757	\$ (12,266)	\$ 68,160
Personal Property	Number	430	(18)	98	(75)	435
	Value	\$ 8,434	\$ (1,088)	\$ 4,692	\$ (2,026)	\$ 10,012
Non-Valued Firearms	Number	72,152	(2,366)	16,427	(10,582)	75,631
Drug Evidence						
Cocaine	KG	83,455	1,068	120,661	(85,966)	119,218
Heroin	KG	8,487	109	1,324	(1,091)	8,829
Marijuana	KG	7,480	96	793	(1,029)	7,340
Bulk Drug Evidence	KG	152,984	422	135,909	(160,381)	128,934
Methamphetamine	KG	46,152	991	28,008	(11,050)	64,101
Other	KG	13,326	60	3,414	(3,023)	13,777
Total Drug Evidence	KG	311,884	2,746	290,109	(262,540)	342,199

(1) Adjustments include property status, asset group, and valuation changes that occurred during the current year for assets that were already on hand at the start of the year. Asset group changes occur primarily when cash is substituted for a different asset category.

These notes are an integral part of the financial statements

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 9. General Property, Plant and Equipment, Net

As of September 30, 2022

	Acquisition Cost	Accumulated Depreciation	Net Book Value	Useful Life
Land and Land Rights	\$ 186,123	\$ —	\$ 186,123	N/A
Construction in Progress	596,229	—	596,229	N/A
Buildings, Improvements and Renovations	12,823,264	(7,965,133)	4,858,131	2-50 years
Other Structures and Facilities	1,418,248	(911,535)	506,713	10-50 years
Aircraft	694,266	(287,256)	407,010	5-30 years
Boats	14,333	(6,587)	7,746	5-25 years
Vehicles	400,458	(267,320)	133,138	5-10 years
Equipment	1,258,453	(865,794)	392,659	5-12 years
Assets Under Capital Lease	250	(250)		2-30 years
Leasehold Improvements	1,937,661	(1,306,678)	630,983	2-20 years
Internal Use Software	2,678,694	(2,273,107)	405,587	2-10 years
Internal Use Software in Development	139,171	—	139,171	N/A
Other General Property, Plant and Equipment	2,589	(300)	2,289	10-20 years
Total	<u>\$ 22,149,739</u>	<u>\$ (13,883,960)</u>	<u>\$ 8,265,779</u>	

As of September 30, 2021

	Acquisition Cost	Accumulated Depreciation	Net Book Value	Useful Life
Land and Land Rights	\$ 185,282	\$ —	\$ 185,282	N/A
Construction in Progress	749,481	—	749,481	N/A
Buildings, Improvements and Renovations	12,423,655	(7,595,459)	4,828,196	2-50 years
Other Structures and Facilities	1,416,843	(878,028)	538,815	10-50 years
Aircraft	685,898	(298,008)	387,890	5-30 years
Boats	16,056	(7,316)	8,740	5-25 years
Vehicles	439,204	(292,016)	147,188	5-10 years
Equipment	1,633,259	(1,089,112)	544,147	5-12 years
Assets Under Capital Lease	378	(376)	2	2-30 years
Leasehold Improvements	2,579,989	(1,742,994)	836,995	2-20 years
Internal Use Software	2,487,021	(2,199,738)	287,283	2-10 years
Internal Use Software in Development	253,232	—	253,232	N/A
Other General Property, Plant and Equipment	2,821	(368)	2,453	10-20 years
Total	<u>\$ 22,873,119</u>	<u>\$ (14,103,415)</u>	<u>\$ 8,769,704</u>	

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 9. General Property, Plant and Equipment, Net (continued)

As of September 30, 2022 and 2021

	2022	2021
Balance beginning of year	\$ 8,769,704	\$ 8,855,461
Capitalized acquisition	742,589	878,074
Dispositions	(18,284)	(32,558)
Transfers in/(out) without reimbursements	37	(144)
Revaluations	9,541	(6,399)
Depreciation expense	(826,724)	(924,730)
Other	(411,084)	—
Balance at end of year	<u>\$ 8,265,779</u>	<u>\$ 8,769,704</u>

The Other balance of \$411,084 as of September 30, 2022, is primarily attributed to the policy change for capitalization thresholds (see note 27).

Note 10. Other Assets

As of September 30, 2022 and 2021

	2022	2021
Intragovernmental		
Other Assets Intragovernmental	\$ 58,161	\$ 48,148
Total Intragovernmental	<u>\$ 58,161</u>	<u>\$ 48,148</u>
Other than Intragovernmental		
Other Assets Other than Intragovernmental	\$ 598	\$ 591
Total Other Assets	<u>\$ 58,759</u>	<u>\$ 48,739</u>

These notes are an integral part of the financial statements.

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Notes to the Principal Financial Statements
(Dollars in Thousands, Except as Noted)

Note 17. Funds from Dedicated Collections (continued)

For the fiscal year ended September 30, 2022

	Assets Forfeiture Fund (AFF)	Federal Prison Commissary Account (BOP)	Diversion Control Fee Account (DEA)	Antitrust Division (OBD)	U.S. Trustee System Fund (OBD)	United States VSST (OBD)	Crimes Victims Fund (OJP)	Domestic Trafficking Victims Fund (OJP)	Eliminations Between Dedicated Funds	Total Funds from Dedicated Collections (Consolidated)
Statement of Net Cost										
Gross Program Costs	\$ 1,399,275	\$ 374,692	\$ 531,738	\$ 192,464	\$ 262,890	\$ 36,085	\$2,510,090	\$ 770	\$ —	\$ 5,308,004
Less: Earned Revenues	15,732	388,596	493,711	191,420	180,233	—	—	—	—	1,269,692
Net Cost of Operations	\$ 1,383,543	\$ (13,904)	\$ 38,027	\$ 1,044	\$ 82,657	\$ 36,085	\$2,510,090	\$ 770	\$ —	\$ 4,038,312

	Assets Forfeiture Fund (AFF)	Federal Prison Commissary Account (BOP)	Diversion Control Fee Account (DEA)	Antitrust Division (OBD)	U.S. Trustee System Fund (OBD)	United States VSST (OBD)	Crimes Victims Fund (OJP)	Domestic Trafficking Victims Fund (OJP)	Eliminations Between Dedicated Funds	Total Funds from Dedicated Collections (Consolidated)
Statement of Changes in Net Position										
Unexpended Appropriations										
Beginning Balance	\$ —	\$ —	\$ —	\$ 2,877	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,877
Appropriations Received	—	—	—	1,356	—	—	—	—	—	1,356
Appropriations Used	—	—	—	(5,677)	—	—	—	—	—	(5,677)
Total Unexpended Appropriations	\$ —	\$ —	\$ —	\$ (1,444)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (1,444)

Cumulative Results of Operations

Beginning Balance	\$ 1,290,935	\$ 149,948	\$ (591,098)	\$ 95,316	\$ 488,869	\$ 40,157	\$9,038,742	\$ 3,738	\$ —	\$ 10,516,607
Changes in accounting principles	—	—	(2,607)	(62)	(5,831)	—	—	—	—	(8,500)
Beginning Balance, as adjusted	1,290,935	149,948	(593,705)	95,254	483,038	40,157	9,038,742	3,738	—	10,508,107
Appropriations Used	—	—	—	5,677	—	—	—	—	—	5,677
Other than Intragovernmental non-exchange revenue	—	—	—	—	—	—	—	—	—	—
Misc. Receipts: Fines and Fees	—	—	—	—	—	—	822,152	1,553	—	823,705
Intragovernmental non-exchange revenue	40,254	—	—	—	963	1,496	—	—	—	42,713
Donations and forfeitures of cash and Property	1,749,488	—	—	—	—	36,229	—	—	—	1,785,717
Transfers in/out without reimbursement	(2,450)	—	—	—	(13,583)	—	(585,000)	—	—	(601,033)
Imputed Financing	2,808	6,230	16,231	—	14,058	—	—	—	—	39,327
Other	(127,000)	—	—	—	(8)	—	—	—	—	(127,008)
Net cost of operations	(1,383,543)	13,904	(38,027)	(1,044)	(82,657)	(36,085)	(2,510,090)	(770)	—	(4,038,312)
Net Change in Cumulative Results of Operations	279,557	20,134	(21,796)	4,633	(81,227)	1,640	(2,272,938)	783	—	(2,069,214)
Total Cumulative Results of Operations	\$ 1,570,492	\$ 170,082	\$ (615,501)	\$ 99,887	\$ 401,811	\$ 41,797	\$6,765,804	\$ 4,521	\$ —	\$ 8,438,893
Net Position End of Period	\$ 1,570,492	\$ 170,082	\$ (615,501)	\$ 98,443	\$ 401,811	\$ 41,797	\$6,765,804	\$ 4,521	\$ —	\$ 8,437,449

These notes are an integral part of the financial statements

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Note 17. Funds from Dedicated Collections (continued)

As of September 30, 2021	Assets Forfeiture Fund (AFF)	Federal Prison Commissary Account (BOP)	Diversion Control Fee Account (DEA)	Antitrust Division (OBD)	U.S. Trustee System Fund (OBD)	United States VSST (OBD)	Crimes Victims Fund (OJP)	Domestic Trafficking Victims Fund (OJP)	Eliminations Between Dedicated Funds	Total Funds from Dedicated Collections (Consolidated)
Balance Sheet										
ASSF TS										
Intragovernmental										
Fund Balance with Treasury	\$ 928,529	\$ 137,199	\$ 168,094	\$ 111,860	\$ 198,145	\$ 50,256	\$9,386,578	\$ 3,770	\$ —	\$ 10,984,431
Investments, Net	1,338,959	—	—	—	235,750	167,686	—	—	—	1,742,395
Accounts Receivable	7,621	9,654	—	—	42	—	—	—	—	17,317
Advances and Prepayments	—	—	195	—	—	—	15,506	—	—	15,701
Total Intragovernmental Assets	\$ 2,275,109	\$ 146,853	\$ 168,289	\$ 111,860	\$ 433,937	\$ 217,942	\$9,402,084	\$ 3,770	\$ —	\$ 12,759,844
Other than Intragovernmental										
Accounts Receivable, net	\$ 42	\$ 729	\$ 146	\$ 32	\$ 69,733	\$ —	\$ 785	\$ —	\$ —	\$ 71,467
Inventory and Related Property, net	82,601	19,911	—	—	—	—	—	—	—	102,512
General Property, Plant, and Equip	1,224	3,348	17,675	62	18,418	—	—	—	—	40,727
Advances and Prepayments	—	20	—	—	—	—	2,122	—	—	2,142
Other Assets	1	—	—	—	—	—	—	—	—	1
Total Other than Intragovernmental	\$ 83,868	\$ 24,008	\$ 17,821	\$ 94	\$ 88,151	\$ —	\$ 2,907	\$ —	\$ —	\$ 216,849
Total Assets	\$ 2,358,977	\$ 170,861	\$ 186,110	\$ 111,954	\$ 522,088	\$ 217,942	\$9,404,991	\$ 3,770	\$ —	\$ 12,976,693
LIABILITIES										
Intragovernmental										
Accounts Payable	\$ 101,850	\$ 352	\$ 2,188	\$ 6,998	\$ 10,647	\$ 129	\$ 42,432	\$ —	\$ —	\$ 164,596
Federal Employee Benefits Payable	4,522	3,181	9,515	1,278	2,355	10	—	—	—	12,368
Advances and deferred revenue	82,601	589	736,897	—	—	—	—	—	—	820,087
Other Liabilities	(6,896)	2,549	10,083	4,643	7,037	177,442	315,396	32	—	510,276
Total Other than Intragovernmental	\$ 965,388	\$ 17,380	\$ 770,280	\$ 5,485	\$ 20,217	\$ 177,646	\$ 323,817	\$ 32	\$ —	\$ 2,280,245
Total Liabilities	\$ 1,068,042	\$ 20,913	\$ 777,208	\$ 13,761	\$ 33,219	\$ 177,785	\$ 366,249	\$ 32	\$ —	\$ 2,457,209
Net Position										
Unexpended Appropriations	\$ —	\$ —	\$ —	\$ 2,877	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,877
Cumulative Results of Operations	1,290,935	149,948	(591,098)	95,316	488,869	40,157	9,038,742	3,738	—	10,516,607
Total Net Position	\$ 1,290,935	\$ 149,948	\$ (591,098)	\$ 98,193	\$ 488,869	\$ 40,157	\$9,038,742	\$ 3,738	\$ —	\$ 10,519,484
Total Liabilities and Net Position	\$ 2,358,977	\$ 170,861	\$ 186,110	\$ 111,954	\$ 522,088	\$ 217,942	\$9,404,991	\$ 3,770	\$ —	\$ 12,976,693

Note 17. Funds from Dedicated Collections (continued)

For the fiscal year ended September 30, 2021

	Assets Forfeiture Fund (AFF)	Federal Prison Commissary Account (BOP)	Diversion Control Fee Account (DEA)	Antitrust Division (OBD)	U.S. Trustee System Fund (OBD)	United States VSST Fund (OBD)	Crimes Victims Fund (OJP)	Domestic Trafficking Victims Fund (OJP)	Eliminations Between Dedicated Funds	Total Funds from Dedicated Collections (Consolidated)
Statement of Net Cost										
Gross Cost of Operations	\$ 1,598,734	\$ 346,042	\$ 531,814	\$ 162,988	\$ 249,764	\$ 34,221	\$2,700,443	\$ 496	\$ --	\$ 5,624,502
Less: Earned Revenues	5,289	411,839	446,635	236,648	307,933	--	--	--	--	1,408,344
Net Cost of Operations	\$ 1,593,445	\$ (65,797)	\$ 85,179	\$ (73,660)	\$ (58,169)	\$ 34,221	\$2,700,443	\$ 496	\$ --	\$ 4,216,158
Statement of Changes in Net Position										
Unexpended Appropriations										
Beginning Balance	\$ --	\$ --	\$ --	\$ 2,877	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 2,877
Total Unexpended Appropriations	\$ --	\$ --	\$ --	\$ 2,877	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 2,877
Cumulative Results of Operations										
Beginning Balance	\$ 1,458,470	\$ 77,614	\$ (520,681)	\$ 21,656	\$ 416,794	\$ 31,273	\$11,409,855	\$ 2,926	\$ --	\$ 12,897,907
Other than Intragovernmental non-exchange revenue										
Misc. Receipts: Fines and Fees	--	--	--	--	389	--	774,330	1,308	--	776,027
Intragovernmental non-exchange revenue	5,811	--	--	--	--	65	--	--	--	5,876
Donations and forfeitures of cash and Property	1,420,815					43,040				1,463,855
Transfers in/out without reimbursement	(3,410)	131	--	--	--	--	(445,000)	--	--	(448,279)
Imputed Financing	2,694	6,406	14,762	--	13,513	--	--	--	--	37,375
Other	--	--	--	--	4	--	--	--	--	4
Net cost of operations	(1,593,445)	65,797	(85,179)	73,660	58,169	(34,221)	(2,700,443)	(496)	--	(4,216,158)
Net Change in Cumulative Results of Operations	(167,535)	72,334	(70,417)	73,660	72,075	8,884	(2,371,113)	812	--	(2,381,300)
Cumulative Results of Operations	\$ 1,290,935	\$ 149,948	\$ (591,098)	\$ 95,316	\$ 488,869	\$ 40,157	\$9,038,742	\$ 3,738	\$ --	\$ 10,516,607
Net Position End of Period	\$ 1,290,935	\$ 149,948	\$ (591,098)	\$ 98,193	\$ 488,869	\$ 40,157	\$9,038,742	\$ 3,738	\$ --	\$ 10,519,184

U.S. Department of Justice
Combining Statement of Budgetary Resources
For the Fiscal Year Ended September 30, 2022

Dollars in Thousands		AFF/SADE	ATF	BOP	DEA	FBI	FPI	OBDS	OJP	USMS	Combined
Budgetary Resources											
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and mandatory)		\$ 1,157,312	\$ 214,415	\$ 1,821,357	\$ 404,946	\$ 2,747,365	\$ 226,189	\$ 2,719,265	\$ 2,340,472	\$ 260,116	\$11,891,437
Appropriations (discretionary and mandatory)		1,587,082	1,531,367	8,044,000	3,017,645	11,005,926	—	8,426,634	4,998,548	4,401,162	43,012,364
Spending Authority from Offsetting Collections (discretionary and mandatory)		14,720	43,829	417,995	16,458	1,166,540	618,374	2,324,465	325,149	102,728	5,032,258
Total Budgetary Resources		\$ 2,759,114	\$ 1,789,611	\$10,283,352	\$ 3,439,049	\$14,921,831	\$ 844,563	\$13,470,364	\$ 7,664,169	\$ 4,764,006	\$59,936,059
Status of Budgetary Resources											
New Obligations and Upward Adjustments (Total)		\$ 1,446,401	\$ 1,613,308	\$ 8,352,023	\$ 3,180,627	\$11,991,232	\$ 681,598	\$11,710,085	\$ 6,623,091	\$ 4,547,338	\$50,145,703
Unobligated Balance, End of Year:											
Apportioned, Unexpired Accounts		1,131,045	150,624	1,212,221	221,177	2,618,151	—	1,444,421	1,018,391	141,009	7,937,039
Exempt from Apportionment, Unexpired Accounts		—	—	142,185	—	—	162,965	—	—	—	305,150
Unapportioned, Unexpired Accounts		181,668	6,642	10,463	1,151	8,821	—	89,758	22,687	1,979	323,169
Unexpired, Unobligated Balance, End of Year		1,312,713	157,266	1,364,869	222,328	2,626,972	162,965	1,534,179	1,041,078	142,988	8,565,358
Expired Unobligated Balance, End of Year		—	19,037	566,460	36,094	303,627	—	226,100	—	73,680	1,224,908
Unobligated Balance - End of Year (Total)		1,312,713	176,303	1,931,329	258,422	2,930,599	162,965	1,760,279	1,041,078	216,668	9,790,356
Total Status of Budgetary Resources		\$ 2,759,114	\$ 1,789,611	\$10,283,352	\$ 3,439,049	\$14,921,831	\$ 844,563	\$13,470,364	\$ 7,664,169	\$ 4,764,006	\$59,936,059
Outlays, Net											
Outlays, Net (Total) (discretionary and mandatory)		\$ 1,594,790	\$ 1,479,368	\$ 7,530,966	\$ 2,977,829	\$10,275,897	\$ 7,163	\$ 8,025,373	\$ 4,703,362	\$ 4,322,388	\$40,917,136
Less: Distributed Offsetting Receipts		21,162	283	361	575,044	175	—	282,110	—	4,297	883,432
Agency Outlays, Net (discretionary and mandatory)		\$ 1,573,628	\$ 1,479,085	\$ 7,530,605	\$ 2,402,785	\$10,275,722	\$ 7,163	\$ 7,743,263	\$ 4,703,362	\$ 4,318,091	\$40,033,704

U.S. Department of Justice
Combining Statement of Budgetary Resources
For the Fiscal Year Ended September 30, 2021

Dollars in Thousands	AFF/SADE	ATF	BOP	DEA	FBI	FPI	OBDS	OJP	USMS	Combined
Budgetary Resources										
Unobligated Balance from Prior Year Budget Authority, Net (discretionary and mandatory)	\$ 1,262,487	\$ 199,337	\$ 1,499,000	\$ 429,886	\$ 2,298,345	\$ 91,011	\$ 2,656,890	\$ 524,907	\$ 250,890	\$ 9,212,753
Appropriations (discretionary and mandatory)	1,444,103	1,484,203	8,135,375	2,955,320	10,420,329	—	8,097,677	3,962,642	4,258,317	40,757,966
Spending Authority from Offsetting Collections (discretionary and mandatory)	19,582	66,375	430,316	14,857	1,093,578	708,360	2,628,284	286,637	112,309	5,360,298
Total Budgetary Resources	\$ 2,726,172	\$ 1,749,915	\$ 10,064,691	\$ 3,400,063	\$ 13,812,252	\$ 799,371	\$ 13,382,851	\$ 4,774,186	\$ 4,621,516	\$ 55,331,017
Status of Budgetary Resources										
New Obligations and Upward Adjustments (Total)	\$ 1,643,202	\$ 1,569,716	\$ 8,368,395	\$ 3,082,703	\$ 11,346,580	\$ 573,182	\$ 11,173,539	\$ 2,702,715	\$ 4,431,067	\$ 44,891,099
Unobligated Balance, End of Year	1,000,221	150,427	1,095,482	259,715	2,246,313	—	1,685,741	2,055,588	124,981	8,618,468
Apportioned, Unexpired Accounts	—	—	127,473	—	—	226,189	—	—	—	353,662
Exempt from Apportionment, Unexpired Accounts	82,749	7,908	69,585	1,858	300	—	294,188	15,883	9,201	481,672
Unexpired, Unobligated Balance, End of Year	1,082,970	158,335	1,292,540	261,573	2,246,613	226,189	1,979,929	2,071,471	134,182	9,453,802
Expired Unobligated Balance, End of Year	—	21,864	403,756	55,787	219,059	—	229,383	—	56,267	986,116
Unobligated Balance - End of Year (Total)	1,082,970	180,199	1,696,296	317,360	2,465,672	226,189	2,209,312	2,071,471	190,449	10,439,918
Total Status of Budgetary Resources	\$ 2,726,172	\$ 1,749,915	\$ 10,064,691	\$ 3,400,063	\$ 13,812,252	\$ 799,371	\$ 13,382,851	\$ 4,774,186	\$ 4,621,516	\$ 55,331,017
Outlays, Net										
Outlays, Net (Total) (discretionary and mandatory)	\$ 2,644,850	\$ 1,432,921	\$ 7,677,588	\$ 2,939,084	\$ 10,132,447	\$ (7,252)	\$ 7,788,793	\$ 4,353,517	\$ 4,225,822	\$ 41,187,770
Less: Distributed Offsetting Receipts	40,445	281	(5,408)	549,139	(777)	—	454,739	—	352	1,038,771
Agency Outlays, Net (discretionary and mandatory)	\$ 2,604,405	\$ 1,432,640	\$ 7,682,996	\$ 2,389,945	\$ 10,133,224	\$ (7,252)	\$ 7,334,054	\$ 4,353,517	\$ 4,225,470	\$ 40,148,999

U.S. Department of Justice
Consolidating Balance Sheet
As of September 30, 2022

Dollars in Thousands															AF/SADF															ATF															BOP															DEA															FBI															FPI															OBDS															OJP															USMS															Eliminations															Consolidated																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	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U.S. Department of Justice
Consolidating Balance Sheet
As of September 30, 2021

Liabilities by Component		4776400	411	MOE	100	500	700	0000	00P	USMS	Eliminations	Consolidated											
Assets (Note 2)																							
Intragovernmental																							
Fund Balance with Treasury	\$	928,529	\$	478,832	\$	3,114,841	\$	1,053,296	\$	5,267,524	\$	29,644	\$	6,507,581	\$	15,399,322	\$	1,123,149	\$	—	\$	33,922,718	
Investments		2,918,959		—		—		—		276,503		403,436		—		—	—	—	—	—	—	3,598,898	
Accounts Receivable		7,621		29,454		3,826		3,913		391,311		32,425		397,664		13,422		12,589		(293,258)		598,967	
Advances and Prepayments		—		—		6,167		43,912		14,046		—		—		111,989		—		(4,327)		171,787	
Other Assets (Note 10)		—		101		—		—		48,050		(31)		—		—		—		—		18,138	
Total Intragovernmental	\$	3,855,109	\$	508,387	\$	3,144,834	\$	1,107,121	\$	5,672,881	\$	386,622	\$	7,308,678	\$	15,524,733	\$	1,135,728	\$	(297,585)	\$	34,340,518	
Other than Intragovernmental																							
Cash and Other Monetary Assets	\$	1,211,275	\$	12,845	\$	446	\$	21,023	\$	131,693	\$	—	\$	51	\$	—	\$	—	\$	—	\$	1,377,333	
Accounts Receivable, Net		42		173		7,770		4,127		40,817		2,633		73,418		1,577		76		—		130,633	
Inventory and Related Property, Net		82,601		—		—		—		—		—		—		—		—		—		82,601	
Forfeited Property, Net (Note 8)		—		—		19,911		12,330		—		80,737		—		—		5,146		—		118,144	
Other Inventory and Related Property, Net (Note 7)		—		—		—		—		—		—		—		—		—		—		—	
General Property, Plant and Equipment, Net (Note 9)	1,224	179,623		4,334,576		283,492		3,095,259		81,164		222,519		40,920		530,857		—		—		8,769,704	
Advances and Prepayments		—		927		2,721		268		143,321		2,323		4,728		416,582		—		—		570,870	
Other Assets		1		—		—		—		406		—		—		184		—		—		591	
Total Other than Intragovernmental	\$	1,295,143	\$	193,568	\$	4,365,424	\$	321,261	\$	3,411,090	\$	167,263	\$	300,716	\$	459,149	\$	536,263	\$	—	\$	11,099,876	
Total Assets	\$	5,150,252	\$	701,955	\$	7,510,258	\$	1,428,381	\$	9,083,971	\$	553,885	\$	7,609,394	\$	15,083,882	\$	1,672,001	\$	(297,585)	\$	49,390,594	
Liabilities (Note 11)																							
Intragovernmental																							
Accounts Payable	\$	101,850	\$	28,909	\$	52,729	\$	56,765	\$	117,879	\$	2,469	\$	123,493	\$	53,480	\$	43,665	\$	(297,258)	\$	287,987	
Advances from Others and Deferred Revenue		—		—		—		38		69,877		98,412		28,898		5,180		—		(4,327)		198,078	
Other		—		—		27		3,851		4,367		—		830,005		—		—		—		838,250	
Custodial Liabilities (Note 21)		804		34,070		263,220		46,033		128,542		3,675		56,956		1,403		35,861		—		570,564	
Other Liabilities (Note 15)	\$	102,664	\$	62,970	\$	318,976	\$	106,687	\$	320,667	\$	188,556	\$	1,030,352	\$	60,063	\$	79,326	\$	(297,585)	\$	1,843,871	
Total Intragovernmental																							
Other than Intragovernmental																							
Accounts Payable	\$	885,161	\$	38,140	\$	317,742	\$	75,451	\$	379,228	\$	44,220	\$	418,537	\$	84,925	\$	400,981	\$	—	\$	2,644,385	
Federal Employee Benefits Payable		4,522		187,961		1,249,648		261,379		624,088		17,450		704,486		9,668		174,257		—		2,833,850	
Environmental and Disposal Liabilities (Note 12)		—		—		74,789		—		4,825		—		—		—		—		—		79,614	
Advances from Others and Deferred Revenue		82,601		—		(382)		739,235		6,953		—		—		—		—		—		828,507	
Other		—		—		—		—		—		—		137,939		658,691		—		—		796,630	
Accrued Grant Liabilities		—		—		—		716		63,004		—		—		—		—		—		2,849,978	
Seized Cash and Monetary Instruments (Note 14)		2,781,818		4,440		—		—		—		61,918		—		—		—		—		61,918	
Real Estate Exposure (compensated by Liabilities (Note 27))		—		—		—		—		—		3,294,883		—		—		—		—		3,294,883	
September 30, 2020 (compensated by Fund Liabilities (Note 27))		—		—		—		—		—		177,404		—		—		—		—		177,404	
United States Victims of State Sponsored Terrorism Act Liabilities (Note 27)		—		—		—		—		—		—		—		—		—		—		—	
Other Liabilities (Note 15)	\$	2,561	\$	35,345	\$	736,915	\$	103,162	\$	276,661	\$	11,459	\$	186,209	\$	6,783	\$	45,524	\$	—	\$	1,404,619	
Total Other than Intragovernmental	\$	3,756,663	\$	265,886	\$	2,378,812	\$	1,179,943	\$	1,354,759	\$	73,129	\$	4,581,376	\$	760,067	\$	620,762	\$	—	\$	14,971,397	
Total Liabilities	\$	3,859,317	\$	328,865	\$	2,694,788	\$	1,288,630	\$	1,675,424	\$	177,685	\$	5,620,728	\$	828,149	\$	701,288	\$	(297,585)	\$	16,886,270	
NET POSITION																							
(Commitments and Contingencies (Note 16))	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	
Unexpended Appropriations - Funds from Dedicated Collections (Note 17)		—		266,498		2,235,383		611,325		4,235,884		—		3,892,948		6,085,939		561,736		—		17,889,713	
Unexpended Appropriations - Funds from other than Dedicated Collections		—		266,498		2,235,383		611,325		4,235,884		—		3,892,948		6,085,939		561,736		—		17,889,713	
Total Unexpended Appropriations		—		266,498		2,235,383		611,325		4,235,884		—		3,892,948		6,085,939		561,736		—		17,889,713	
(Cumulative Results of Operations - Funds from Dedicated Collections (Note 17))	\$	1,290,935	\$	—	\$	149,948	\$	(591,008)	\$	—	\$	—	\$	623,342	\$	9,042,380	\$	—	\$	—	\$	10,316,607	
Cumulative Results of Operations - Funds other than those from Dedicated Collections		—		106,592		2,430,119		115,524		3,172,663		376,200		(2,531,501)		35,333		409,977		—		4,114,927	
Total Cumulative Results of Operations	\$	1,290,935	\$	106,592	\$	2,580,087	\$	(475,574)	\$	3,172,663	\$	376,200	\$	(1,907,159)	\$	9,077,813	\$	409,977	\$	—	\$	14,631,534	
Total Net Position	\$	1,290,935	\$	373,090	\$	4,815,470	\$	135,751	\$	7,408,547	\$	376,200	\$	1,988,666	\$	15,163,752	\$	971,713	\$	—	\$	32,524,124	
Total Liabilities and Net Position	\$	5,150,252	\$	701,955	\$	7,510,258	\$	1,428,381	\$	9,083,971	\$	553,885	\$	7,609,394	\$	15,083,882	\$	1,672,001	\$	(297,585)	\$	49,390,594	

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U.S. Department of Justice
Consolidating Statement of Net Cost
For the Fiscal Year Ended September 30, 2022

Dollars in Thousands												
	AFJ/SAD*	ATF	DOJ	DEA	FBI	FPI	ODJs	ORP	USMS	Eliminations	Consolidated	
Major Program 1: Law Enforcement												
Gross Cost - Intragovernmental	\$ 181,455	\$ 546,547		\$ 1,271,907	\$ 1,555,221		\$ 191,690		\$ 813,872	\$ 1,716,233	\$ 5,980,736	
Gross Cost - Other than Intragovernmental	1,217,820	1,053,256		1,794,970	8,263,063		359,292		1,380,242		14,034,663	
Subtotal Gross Costs	1,399,275	1,579,803		3,066,877	12,018,304		550,991		2,194,114	1,721,623	20,037,741	
Earned Revenues - Intragovernmental	15,732	48,851		12,695	794,873		864		52,738	(771,623)	154,580	
Earned Revenues - Other than Intragovernmental	1,291	1,291		503,604	240,068				3,936		749,119	
Subtotal Earned Revenue	17,023	50,142		516,299	1,034,941		864		56,694	(771,623)	902,699	
Subtotal Net Cost of Operation	\$ 1,382,252	\$ 1,529,661		\$ 2,550,978	\$ 10,983,363		\$ 549,127		\$ 2,137,420	\$	\$ 19,135,042	
Major Program 2: Litigation and Compensation												
Gross Cost - Intragovernmental							\$ 1,702,123				\$ 1,661,383	
Gross Cost - Other than Intragovernmental							436,366				1,871,806	
Subtotal Gross Costs							6,573,980				(40,740)	6,333,240
Earned Revenues - Intragovernmental							217,881				(40,740)	177,141
Earned Revenues - Other than Intragovernmental							195,421					195,421
Subtotal Earned Revenue							413,302				(40,740)	372,562
Subtotal Net Cost of Operation												6,160,687
Major Program 3: Prison and Detention												
Gross Cost - Intragovernmental	\$	\$	\$	\$	\$	\$	\$ 616,687		\$	\$	\$ 616,687	
Gross Cost - Other than Intragovernmental	\$	\$	\$ 2,304,725	\$	\$	\$ 100,314	\$ 5,580	\$	\$ 60,446	\$ (338,194)	\$ 2,132,871	
Subtotal Gross Costs			6,338,896			585,456	5,846		2,158,538		1,088,746	
Earned Revenues - Intragovernmental			12,151			508,815			102	(322,396)	288,672	
Earned Revenues - Other than Intragovernmental			326,738			57,798			278		384,814	
Subtotal Earned Revenue			338,889			566,613			380	(322,396)	673,486	
Subtotal Net Cost of Operation	\$	\$	\$ 8,304,732	\$	\$	29,157	\$ 11,126	\$	\$ 2,218,604	\$ (15,798)	\$ 10,548,121	
Major Program 4: Grants												
Gross Cost - Intragovernmental	\$	\$	\$	\$	\$	\$	\$ 27,437		\$ 210,542	\$	\$ 2,118,181	
Gross Cost - Other than Intragovernmental							650,079		4,535,270		\$ 194,430	
Subtotal Gross Costs							686,812		4,745,812		(13,794)	\$ 1,883,300
Earned Revenues - Intragovernmental							\$ 5,429		22,463		(13,794)	\$ 3,698
Earned Revenues - Other than Intragovernmental												
Subtotal Earned Revenue							\$ 5,429		22,463			
Subtotal Net Cost of Operation	\$	\$	\$	\$	\$	\$	\$ 12,9		22,463	(13,794)	\$ 1,008	
Major Program 5: Executive Oversight and Enterprise Technology												
Gross Cost - Intragovernmental	\$	\$	\$	\$	\$	\$	681,383		\$ 1,223,349	\$	\$ 5,401,732	
Gross Cost - Other than Intragovernmental												
Subtotal Gross Costs												
Earned Revenues - Intragovernmental												
Earned Revenues - Other than Intragovernmental												
Subtotal Earned Revenue												
Subtotal Net Cost of Operations												
Total Net Cost of Operations	\$ 1,363,543	\$ 1,529,661	\$ 8,304,732	\$ 2,550,978	\$ 10,983,363	\$ 29,157	\$ 8,597,641	\$ 4,723,349	\$ 4,356,024	\$ (15,798)	\$ 42,442,630	

U.S. Department of Justice
Consolidating Statement of Net Cost
For the Fiscal Year Ended September 30, 2021

Dollars in Millions											
	2021	2020	DEA	EDU	FSI	CBP	USMS	Elimination	Consolidated		
Major Program 1: Law Enforcement											
Gross Cost - Intragovernmental	\$ 165,318	\$ 524,674	\$ --	\$ 1,182,256	\$ 3,420,940	\$ --	\$ 176,098	\$ --	\$ 805,845	\$ (828,684)	\$ 5,440,147
Gross Cost - Other than Intragovernmental	1,433,416	1,020,500	--	1,860,247	8,409,483	--	359,113	--	1,311,696	--	13,111,696
Subtotal Gross Costs	1,598,734	1,544,974	--	3,043,003	11,410,423	--	539,211	--	2,117,541	(828,684)	19,175,202
Earned Revenues - Intragovernmental	5,289	58,946	--	21,807	736,379	--	23	--	55,227	(828,684)	48,987
Earned Revenues - Other than Intragovernmental	--	997	--	455,858	212,635	--	--	--	3,906	--	673,306
Subtotal Earned Revenue	5,289	59,943	--	477,665	959,014	--	23	--	59,133	(828,684)	722,383
Subtotal Net Cost of Operation	\$ 1,593,445	\$ 1,485,031	\$ --	\$ 2,565,338	\$ 10,499,409	\$ --	\$ 529,188	\$ --	\$ 2,058,408	\$ --	\$ 18,722,819
Major Program 2: Litigation and Compensation											
Gross Cost - Intragovernmental	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,621,568	\$ --	\$ --	\$ --	\$ 110,973	\$ 1,880,595
Gross Cost - Other than Intragovernmental	--	--	--	--	--	5,006,290	--	--	--	--	5,006,290
Subtotal Gross Costs	--	--	--	--	--	6,627,858	--	--	--	(40,973)	6,586,885
Earned Revenues - Intragovernmental	--	--	--	--	--	200,883	--	--	--	(40,973)	159,910
Earned Revenues - Other than Intragovernmental	--	--	--	--	--	239,550	--	--	--	--	239,550
Subtotal Earned Revenue	--	--	--	--	--	440,433	--	--	--	(40,973)	399,461
Subtotal Net Cost of Operation	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 6,187,425	\$ --	\$ --	\$ --	\$ --	\$ 6,187,425
Major Program 3: Prison and Detention											
Gross Cost - Intragovernmental	\$ --	\$ 2,187,090	\$ --	\$ --	\$ 109,087	\$ 5,322	\$ --	\$ 53,203	\$ (333,743)	\$ 2,020,959	\$ --
Gross Cost - Other than Intragovernmental	--	6,334,838	--	--	551,678	5,779	--	2,134,518	--	--	9,026,813
Subtotal Gross Costs	--	8,521,928	--	--	660,765	11,101	--	2,187,721	(333,743)	11,047,772	--
Earned Revenues - Intragovernmental	--	3,028	--	--	587,881	--	--	--	--	(317,189)	273,720
Earned Revenues - Other than Intragovernmental	--	320,011	--	--	54,594	--	--	164	--	--	374,769
Subtotal Earned Revenue	--	323,039	--	--	642,475	--	--	164	(317,189)	648,489	--
Subtotal Net Cost of Operation	\$ --	\$ 8,198,889	\$ --	\$ --	\$ 18,290	\$ 11,101	\$ --	\$ 2,187,557	\$ (16,544)	\$ 10,399,283	\$ --
Major Program 4: Grants											
Gross Cost - Intragovernmental	\$ --	\$ --	\$ --	\$ --	\$ 24,401	\$ 240,389	\$ --	\$ (16,187)	\$ 248,463	\$ --	\$ --
Gross Cost - Other than Intragovernmental	--	--	--	--	606,650	4,445,632	--	--	5,052,282	--	--
Subtotal Gross Costs	--	--	--	--	631,051	4,686,021	--	--	(16,187)	5,300,885	--
Earned Revenues - Intragovernmental	--	--	--	--	--	--	--	--	--	--	--
Earned Revenues - Other than Intragovernmental	--	--	--	--	--	(612)	--	37,075	--	(16,187)	20,276
Subtotal Earned Revenue	--	--	--	--	--	3	--	--	--	3	--
Subtotal Net Cost of Operation	\$ --	\$ --	\$ --	\$ --	\$ 631,660	\$ 4,686,946	\$ --	\$ --	\$ (16,187)	\$ 20,279	\$ --
Major Program 5: Executive Oversight and Enterprise Technology											
Gross Cost - Intragovernmental	\$ --	\$ --	\$ --	\$ --	\$ 443,983	\$ --	\$ --	\$ (47,809)	\$ 396,174	\$ --	\$ --
Gross Cost - Other than Intragovernmental	--	--	--	--	1,687,279	--	--	--	1,687,279	--	--
Subtotal Gross Costs	--	--	--	--	2,131,262	--	--	--	(47,809)	2,089,453	--
Earned Revenues - Intragovernmental	--	--	--	--	664,697	--	--	--	(47,809)	636,888	--
Earned Revenues - Other than Intragovernmental	--	--	--	--	526,611	--	--	--	--	526,611	--
Subtotal Earned Revenue	--	--	--	--	1,211,308	--	--	--	(47,809)	1,163,499	--
Subtotal Net Cost of Operation	\$ --	\$ --	\$ --	\$ --	\$ 919,954	\$ --	\$ --	\$ --	\$ --	\$ 919,954	\$ --
Total Net Cost of Operations	\$ 1,593,445	\$ 1,485,031	\$ 8,198,889	\$ 2,565,338	\$ 10,499,409	\$ 18,290	\$ 8,279,328	\$ 4,648,946	\$ 4,245,965	\$ (16,554)	\$ 41,510,087

U.S. Department of Justice
Consolidating Statement of Changes in Net Position
For the Fiscal Year Ended September 30, 2022

Dollars in Thousands	AFS/ADF	ATF	BOP	DEA	FBI	FPI	OBD	QJP	USMS	Eliminations	Consolidated
Unexpended Appropriations											
Beginning Balances											
Funds from Dedicated Collections	—	—	—	—	—	—	2,877	—	—	—	2,877
Funds from other than Dedicated Collections	—	266,498	2,235,383	611,335	4,235,884	—	3,892,948	6,085,939	561,736	—	17,889,713
Appropriations Received											
Funds from "Delayed" Collections	—	—	—	—	—	—	1,356	—	—	—	1,356
Funds from other than Dedicated Collections	1,531,071	8,100,000	2,421,522	10,361,895	—	8,186,720	3,142,000	3,728,315	—	—	38,071,523
Appropriations Transferred In	—	(353)	(146,621)	15,318	2,830	—	512,141	34,800	6,991,198	—	1,092,113
Other Adjustments	—	—	—	—	—	—	—	—	—	—	—
Funds from other than Dedicated Collections	—	—	(94)	(82)	(273)	—	(664,978)	(110,686)	(12)	—	(771,525)
Appropriations Used											
Funds from "Delayed" Collections	—	—	—	—	—	—	(5,677)	—	—	—	(5,677)
Funds from other than "Delayed" Collections	(1,483,891)	(7,815,419)	(2,473,051)	(10,359,149)	—	(7,633,809)	(2,222,535)	(4,369,049)	—	—	(36,356,903)
Net Change in Unexpended Appropriations	—	—	—	—	—	—	(4,231)	—	—	—	(4,231)
Funds from Dedicated Collections	—	—	—	—	—	—	(4,231)	—	—	—	(4,231)
Funds from other than Dedicated Collections	—	46,827	137,866	(36,293)	605,103	—	400,074	848,179	33,452	—	2,035,208
Total Unexpended Appropriations: Ending											
Funds from Dedicated Collections	—	—	—	—	—	—	(1,444)	—	—	—	(1,444)
Funds from other than Dedicated Collections	—	313,325	2,373,249	575,032	4,840,987	—	4,293,022	6,934,118	595,188	—	19,924,921
Total All Funds		313,325	2,373,249	575,032	4,840,987	—	4,291,578	6,934,118	595,188	—	19,923,477

U.S. Department of Justice
Consolidating Statement of Changes in Net Position
For the Fiscal Year Ended September 30, 2022 - (continued)

Dollars in Thousands	AFFSADF	ATF	BOP	DEA	FBI	FPI	OBOS	OJP	USMS	Eliminations	Consolidated
Cumulative Results of Operations											
Beginning Balances											
Funds from Dedicated Collections	1,290,935	—	149,948	(591,098)	—	—	624,342	9,042,480	—	—	10,516,607
Funds from other than Dedicated Collections	—	106,592	2,430,139	115,524	3,172,663	376,200	(2,531,501)	35,333	409,977	—	4,114,927
Adjustments	—	—	—	(2,607)	—	—	(5,893)	—	—	—	(5,893)
Changes in Accounting Principles	—	(22,579)	—	(41,772)	(198,195)	—	(1,734)	(162)	(124,754)	—	(402,596)
Funds from Dedicated Collections											
Beginning Balances, as Adjusted	—	—	—	—	—	—	—	—	—	—	—
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Funds from Dedicated Collections	1,290,935	—	149,948	(593,705)	—	—	618,449	9,042,480	285,223	—	10,508,107
Funds from other than Dedicated Collections	—	84,013	2,430,139	73,752	2,974,468	376,200	(2,546,835)	35,171	409,977	—	3,712,311
Other Adjustments	(127,060)	—	—	—	—	—	(234,839)	—	—	—	(127,000)
Funds from Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Appropriations (Net)	—	—	—	—	—	—	—	—	—	—	—
Funds from Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Non-Exchange Revenues	—	1,483,891	7,815,419	2,473,051	10,359,149	—	7,653,809	2,222,535	4,369,049	—	36,356,903
Funds from Dedicated Collections	10,254	—	470	—	—	—	2,459	823,705	—	—	866,418
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Donations and Forfeitures of Cash and Cash Equivalents	1,328,670	—	—	—	—	—	36,229	—	—	—	1,364,899
Funds from Dedicated Collections	—	—	—	—	—	—	275	—	—	—	275
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Leases-If Not Written Revenues-1	(2,450)	—	—	—	—	—	(13,583)	(585,000)	—	—	(601,033)
Funds from Dedicated Collections	—	8,722	—	12,719	201,125	—	206,040	—	4,187	—	522,793
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Donations and Forfeitures of Property	420,818	—	—	—	—	—	—	—	—	—	420,818
Funds from Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Imported Financing (Net)-1	2,808	—	6,230	16,231	—	—	14,058	—	—	—	39,327
Funds from Dedicated Collections	—	48,896	326,765	71,457	552,821	22,928	160,981	5,317	52,550	(15,798)	1,214,917
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	(8)	—	—	—	(8)
Funds from Dedicated Collections	—	—	—	—	(11,902)	—	(84)	—	—	—	(12,030)
Funds from other than Dedicated Collections	—	—	—	—	—	—	—	—	—	—	—
Net Cost of Operations											
Funds from Dedicated Collections	(1,383,543)	—	13,904	(38,027)	—	—	(119,786)	(2,510,860)	—	—	(4,038,312)
Funds from other than Dedicated Collections	—	(1,529,061)	(8,318,636)	(2,512,951)	(10,983,363)	(29,157)	(8,477,855)	(2,212,409)	(4,156,024)	15,798	(38,404,338)
Net Change in Cumulative Results of Operations											
Funds from Dedicated Collections	279,557	—	20,134	(21,706)	—	—	(74,954)	(2,272,155)	—	—	(2,069,214)
Funds from other than Dedicated Collections	—	11,848	(176,082)	44,276	117,830	(6,229)	(612,591)	15,482	69,702	—	(555,704)
Cumulative Results of Operations, Ending											
Funds from Dedicated Collections	1,570,492	—	170,082	(615,501)	—	—	543,495	6,770,325	—	—	8,437,449
Funds from other than Dedicated Collections	—	95,861	2,351,057	118,928	3,092,298	369,971	(3,150,256)	50,653	354,985	—	3,176,627
Total All Funds	1,570,492	95,861	2,323,139	(497,473)	3,092,298	369,971	(2,606,761)	6,820,978	354,985	—	11,615,200
Net Position											
Funds from Dedicated Collections	1,570,492	—	170,082	(615,501)	—	—	542,051	6,770,325	—	—	8,437,449
Funds from other than Dedicated Collections	—	409,186	4,627,306	693,060	7,933,285	369,971	1,133,796	6,984,771	950,173	—	23,101,548
Net Position - Total	1,570,492	409,186	4,797,388	77,559	7,933,285	369,971	1,675,847	13,755,096	950,173	—	31,538,997

U.S. Department of Justice
Consolidating Statement of Changes in Net Position
For the Fiscal Year Ended September 30, 2021

Dollars in Thousands	AFPS/ADF	ATF	BOP	DBA	FBI	FPI	OBDS	QAP	144M	Eliminations	Consolidated
Unexpended Appropriations											
Beginning Balances											
Funds from Dedicated Collections	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,877	\$ —	\$ —	\$ —	\$ 2,877
Funds from other than Dedicated Collections	\$ 219,087	\$ 1,837,208	\$ 555,331	\$ 3,948,880	\$ —	\$ —	\$ 3,848,899	\$ 5,644,260	\$ 565,372	\$ —	\$ 16,019,816
Appropriations Received											
Funds from other than Dedicated Collections	\$ 1,483,888	\$ 8,135,378	\$ 2,386,233	\$ 10,493,760	\$ —	\$ —	\$ 7,478,655	\$ 4,886,900	\$ 3,082,609	\$ —	\$ 36,042,455
Appropriations Transferred-In/Out	\$ —	\$ (1,721)	\$ (33,755)	\$ 15,613	\$ 1,786	\$ —	\$ 370,532	\$ 46,356	\$ 567,630	\$ —	\$ 966,479
Funds from other than Dedicated Collections	\$ —	\$ —	\$ (100)	\$ (123)	\$ (804,501)	\$ —	\$ (34,598)	\$ (133,146)	\$ (100)	\$ —	\$ (2,38,215)
Other Adjustments											
Funds from other than Dedicated Collections	\$ —	\$ (1,434,755)	\$ (7,703,345)	\$ (2,305,740)	\$ (10,126,427)	\$ —	\$ (7,670,540)	\$ (11,038,431)	\$ (1,253,781)	\$ —	\$ (35,395,072)
Appropriations Used											
Funds from other than Dedicated Collections	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Net Change in Unexpended Appropriations	\$ 47,411	\$ 308,175	\$ 55,994	\$ 286,995	\$ —	\$ —	\$ 44,049	\$ 441,679	\$ (4,306)	\$ —	\$ 1,270,607
Funds from other than Dedicated Collections	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Unexpended Appropriations: Ending											
Funds from Dedicated Collections	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,877	\$ —	\$ —	\$ —	\$ 2,877
Funds from other than Dedicated Collections	\$ 266,498	\$ 2,235,383	\$ 611,325	\$ 4,235,884	\$ —	\$ —	\$ 3,892,948	\$ 6,085,939	\$ 561,736	\$ —	\$ 17,892,713
Total All Funds	\$ 266,498	\$ 2,235,383	\$ 611,325	\$ 4,235,884	\$ —	\$ —	\$ 3,895,825	\$ 6,085,939	\$ 561,736	\$ —	\$ 17,892,590

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	AFSA/ADF	ATF	BOP	DEA	FBI	FPI	ODPs	QJP	USMS	Eliminations	Consolidated
Cumulative Results of Operations											
Beginning Balances											
Funds from Dedicated Collections	\$ 1,458,470	\$	\$ 77,614	\$ (520,681)	\$	\$	\$ 469,723	\$ 11,412,781	\$	\$	\$ 12,897,907
Funds from other than Dedicated Collections	\$	\$ 111,515	\$ 2,692,665	\$ 167,208	\$ 3,128,710	\$ 371,661	\$ (2,055,479)	\$ 20,064	\$	\$ 355,076	\$
Other Adjustments											
Funds from other than Dedicated Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Appropriations Used											
Funds from other than Dedicated Collections	\$	\$ 1,134,755	\$ 7,703,315	\$ 2,345,700	\$ 10,128,427	\$	\$ 7,670,540	\$ 1,936,131	\$ 1,253,864	\$	\$ 35,495,072
Non-Voluntary Receipts											
Funds from Dedicated Collections	\$ 2,811	\$	\$	\$	\$	\$	\$ 351	\$ 775,638	\$	\$	\$ 781,993
Funds from other than Dedicated Collections	\$	\$	\$	\$	\$	\$	\$ 23	\$ 96	\$	\$	\$ 119
Debt Interest and Foreclosure Collection and Cash Equivalents	\$ 1,627,671	\$	\$	\$	\$	\$	\$ 13,440	\$	\$	\$	\$ 1,670,771
Funds from Dedicated Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Funds from other than Dedicated Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transfers-in/out Without Reimbursement											
Funds from Dedicated Collections	\$ (3,410)	\$	\$ 13	\$	\$	\$	\$	\$ (415,000)	\$	\$	\$ (418,279)
Funds from other than Dedicated Collections	\$	\$ 1,251	\$ 1,111	\$ 17,030	\$ 110,747	\$	\$ 67,627	\$ (2,789)	\$ 65	\$	\$ 68,314
Donations and Forfeitures of Property											
Funds from Dedicated Collections	\$ 303,144	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 303,144
Funds from other than Dedicated Collections											
Imputed Property (Note 10)											
Funds from Dedicated Collections	\$ 2,694	\$	\$ 6,104	\$ 11,762	\$	\$	\$ 13,513	\$	\$	\$	\$ 27,372
Funds from other than Dedicated Collections	\$	\$ 44,099	\$ 298,946	\$ 62,655	\$ 307,636	\$ 22,829	\$ 168,750	\$ 5,027	\$ 17,022	\$	\$ 416,551
Other											
Funds from Dedicated Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Funds from other than Dedicated Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Cost of Operations											
Funds from Dedicated Collections	\$ (1,593,445)	\$	\$ 65,797	\$ (85,179)	\$	\$	\$ 97,608	\$ (2,700,939)	\$	\$	\$ (4,216,158)
Funds from other than Dedicated Collections	\$	\$ (1,485,031)	\$ (8,204,686)	\$ (2,480,159)	\$ (10,491,409)	\$ (18,290)	\$ (8,176,936)	\$ 11,948,007	\$ (4,245,965)	\$	\$ 16,554
Net Change in Cumulative Results of Operations											
Funds from Dedicated Collections	\$ (1,675,335)	\$	\$ 72,334	\$ (170,417)	\$	\$	\$ 154,619	\$ (2,370,301)	\$	\$	\$ (2,381,300)
Funds from other than Dedicated Collections	\$	\$ (4,923)	\$ (262,526)	\$ (51,684)	\$ 43,953	\$ 4,519	\$ (476,022)	\$ 15,369	\$ 50,901	\$	\$ (676,493)
Cumulative Results of Operations - Ending											
Funds from Dedicated Collections	\$ 1,290,935	\$	\$ 149,018	\$ (591,098)	\$	\$	\$ 627,312	\$ 9,042,180	\$	\$	\$ 10,816,607
Funds from other than Dedicated Collections	\$	\$ 106,502	\$ 2,430,139	\$ 1,155,521	\$ 3,172,663	\$ 176,200	\$ (2,551,801)	\$ 35,333	\$ 409,977	\$	\$ 1,111,277
Net Position - Total	\$ 1,290,935	\$	\$ 106,502	\$ 2,430,139	\$ 1,155,521	\$ 7,400,547	\$ 376,200	\$ 1,988,666	\$ 15,163,752	\$	\$ 33,524,124

U.S. Department of Justice
Combining Statement of Custodial Activity
For the Fiscal Year Ended September 30, 2022

Dollars in Thousands

APFSADF ATF BOP DEA FBI FPI OBDs OJP USMS Combined

Total Custodial Revenue											
Sources of Cash Collections											
Federal Debt, Fines, Penalties and Restitution	\$	94	\$	19,825	\$	3,082	\$	4,355,794	\$	---	\$ 4,378,795
Fees and Licenses	---	106,040	---	15,000	---	---	---	---	---	---	121,040
Miscellaneous	---	283	414	---	---	---	---	---	---	4,297	4,994
Total Cash Collections	\$	106,417	\$	414	\$	34,825	\$	3,082	\$	4,355,794	\$ 4,504,829
Accrual Adjustments	---	(266)	---	(510)	---	(966)	---	2,083,645	---	---	2,081,403
Total Custodial Revenue	\$	106,151	\$	414	\$	34,315	\$	2,116	\$	6,439,439	\$ 6,586,732
Disposition of Collections											
Transferred to Federal Agencies											
Government Printing Office											
The indicia	---	---	---	---	---	---	---	(7)	---	---	7
U.S. Department of Agriculture	---	---	---	---	---	---	---	(109,186)	---	---	(109,186)
U.S. Department of Commerce	---	---	---	---	---	---	---	(65,948)	---	---	(65,948)
U.S. Department of the Interior	---	---	---	---	---	---	---	(10,720)	---	---	(10,720)
U.S. Department of Justice	---	---	---	---	---	---	---	(585,035)	---	---	(585,035)
U.S. Department of Labor	---	---	---	---	---	---	---	(354,680)	---	---	(354,680)
Veteran Benefit Guaranty Corporation	---	---	---	---	---	---	---	(31,242)	---	---	(31,242)
U.S. Postal Service	---	---	---	---	---	---	---	(106)	---	---	(106)
U.S. Department of State	---	---	---	---	---	---	---	(13,327)	---	---	(13,327)
U.S. Department of the Treasury	---	---	---	---	---	---	---	(2,802)	---	---	(2,802)
Office of Personnel Management	---	---	---	---	---	---	---	(563,964)	---	---	(563,964)
Federal Communications Commission	---	---	---	---	---	---	---	(35,568)	---	---	(35,568)
Social Security Administration	---	---	---	---	---	---	---	(420)	---	---	(420)
Federal Trade Commission	---	---	---	---	---	---	---	(567)	---	---	(567)
Smithsonian Institution	---	---	---	---	---	---	---	(162,373)	---	---	(162,373)
U.S. Department of Veterans Affairs	---	---	---	---	---	---	---	(2)	---	---	(2)
General Services Administration	---	---	---	---	---	---	---	(25,435)	---	---	(25,435)
National Science Foundation	---	---	---	---	---	---	---	(1,436)	---	---	(1,436)
Federal Deposit Insurance Corporation	---	---	---	---	---	---	---	(1,784)	---	---	(1,784)
National Endowment For the Humanities	---	---	---	---	---	---	---	(128)	---	---	(128)
Railroad Retirement Board	---	---	---	---	---	---	---	(14)	---	---	(14)
Environmental Protection Agency	---	---	---	---	---	---	---	(457)	---	---	(457)
U.S. Department of Transportation	---	---	---	---	---	---	---	(314,173)	---	---	(314,173)
U.S. Department of Homeland Security	---	---	---	---	---	---	---	(4,496)	---	---	(4,496)
Agency for International Development	---	---	---	---	---	---	---	(244,157)	---	---	(244,157)
Small Business Administration	---	---	---	---	---	---	---	(312)	---	---	(312)
U.S. Department of Health and Human Services	---	---	---	---	---	---	---	(8,270)	---	---	(8,270)
National Aeronautics and Space Administration	---	---	---	---	---	---	---	(1,202,178)	---	---	(1,202,178)
Export-Import Bank of the United States	---	---	---	---	---	---	---	(33)	---	---	(33)
U.S. Department of Housing and Urban Development	---	---	---	---	---	---	---	(4,070)	---	---	(4,070)
U.S. Department of Energy	---	---	---	---	---	---	---	(1,411)	---	---	(1,411)
U.S. Department of Education	---	---	---	---	---	---	---	(26,952)	---	---	(26,952)
Commodity Futures Trading Commission	---	---	---	---	---	---	---	(7,109)	---	---	(7,109)
U.S. Department of Education	---	---	---	---	---	---	---	(21,526)	---	---	(21,526)
Federal Reserve Board	---	---	---	---	---	---	---	(88)	---	---	(88)
Treasury Fiscal Fund	---	---	---	---	---	---	---	(2,205)	---	---	(2,205)
U.S. Department of Defense	---	(99,688)	---	---	(34,825)	(3,082)	---	(164,782)	---	(4,297)	(106,674)
Transferred to the Public	---	---	---	---	---	---	---	(94,339)	---	---	(94,339)
(Increase) Decrease in Amounts Yet to be Transferred	---	---	---	---	---	---	---	(277,574)	---	---	(277,574)
(Increase) Decrease in Refunds Payable and Other Liabilities	---	(6,463)	---	---	510	966	---	(1,809,334)	---	---	(1,808,272)
Reimbursement by the Reporting Entity	---	---	---	---	---	---	---	---	---	---	(6,463)
Total Disposition Of Collections	---	(106,151)	(414)	(34,315)	(2,116)	---	---	(111,238)	---	(4,297)	(111,238)
Net Cash of Activity	\$	---	\$	---	\$	---	\$	---	\$	---	\$ (6,586,732)

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U.S. Department of Justice
Combining Statement of Custodial Activity
For the Fiscal Year Ended September 30, 2021

Dollars in Thousands													Continued
	AFISADP	ATF	BOF	DEA	FBI	FPI	ORR	QJP	USMS				
Total Custodial Revenue													
Sources of Cash Collections													
Federal Debts, Fines, Penalties and Restitution	\$	\$	121 \$	— \$	10,867 \$	1,391 \$	— \$	7,817,114 \$	\$	\$	\$	7,829,493	
Fees and Licenses			93,878	—	15,000	—	—	—	—	—	—	108,878	
Miscellaneous			281	27	—	—	—	—	—	—	—	660	
Total Cash Collections	\$	\$	94,280 \$	27 \$	25,867 \$	1,391 \$	— \$	7,817,114 \$	\$	\$	\$	7,939,031	
Accrual Adjustments			(26)	—	(76)	1,852						1,753	
Total Custodial Revenue	\$	\$	94,254 \$	27 \$	25,791 \$	3,246 \$	— \$	7,817,114 \$	\$	\$	\$	7,940,784	
Disposition of Collections													
Transferred to Federal Agencies													
The Judiciary													
U.S. Department of Agriculture							(89,232)					(89,232)	
U.S. Department of Commerce							(87,945)					(87,945)	
U.S. Department of the Interior							(9,230)					(9,230)	
U.S. Department of Justice							(568,102)					(568,102)	
U.S. Department of Labor							(203,482)					(203,482)	
U.S. Department of State							(653)					(653)	
U.S. Postal Service							(32,115)					(32,115)	
U.S. Department of Education							(118)					(118)	
U.S. Department of the Treasury							(649,229)					(649,229)	
Office of Personnel Management							(15,542)					(15,542)	
Federal Communications Commission							(3,208)					(3,208)	
Social Security Administration							(384)					(384)	
Federal Trade Commission							(480,506)					(480,506)	
U.S. Department of Veterans Affairs							(169,423)					(169,423)	
Equal Employment Opportunity Commission							(4,839)					(4,839)	
Technical Services Administration							(144,892)					(144,892)	
National Science Foundation							(334)					(334)	
Federal Deposit Insurance Corporation							(4)					(4)	
National Endowment For the Humanities							(11)					(11)	
Railroad Retirement Board							(206)					(206)	
Environmental Protection Agency							(1,073,923)					(1,073,923)	
U.S. Department of Transportation							(6,310)					(6,310)	
U.S. Department of Homeland Security							(151,990)					(151,990)	
Agency for International Development							(6,651)					(6,651)	
Small Business Administration							(11,361)					(11,361)	
U.S. Department of Health and Human Services							(1,234,546)					(1,234,546)	
United States Postal Development Finance Corporation							(130)					(130)	
Nature's Venues and Space Administration							(1,732)					(1,732)	
Special Report Bank of the United States							(1,112)					(1,112)	
U.S. Department of Housing and Urban Development							(117,398)					(117,398)	
U.S. Department of Energy							(202,757)					(202,757)	
U.S. Department of Education							(10,729)					(10,729)	
Commodity Futures Trading Commission							(288)					(288)	
Corporation for National & Community Services							(42)					(42)	
Federal Reserve Board							(4)					(4)	
Investment Council							—					—	
U.S. Department of Defense							(100,445)					(100,445)	
U.S. Department of Justice							(25,867)					(25,867)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							—					—	
U.S. Department of Education							(256,130)					(256,130)	
U.S. Department of Energy							(233,428)					(233,428)	
U.S. Department of Housing and Urban Development							(10,729)					(10,729)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)	
U.S. Department of Justice							(1,391)					(1,391)	
U.S. Department of State							(1,391)					(1,391)	
U.S. Department of the Treasury							(1,391)					(1,391)	
U.S. Department of Education							(1,391)					(1,391)	
U.S. Department of Energy							(1,391)					(1,391)	
U.S. Department of Housing and Urban Development							(1,391)					(1,391)</	

Purpose of Report and Reporting Process

The Agency Financial Report (AFR) is the Department of Justice's (DOJ or the Department) principal report conveying to the President, Congress, and the American public its commitment to sound financial management and stewardship of public funds. The AFR reports on the Department's end-of-fiscal-year financial position and provides results that include, but are not limited to, financial statements, notes to the financial statements, and reports of the independent auditors.

The Department's AFR is prepared under the direction of the Department's Chief Financial Officer (CFO). The financial statements contained within this report are prepared by the Department's Justice Management Division (JMD), Finance Staff, and audited by an independent public accounting firm under the direction of the Office of the Inspector General (OIG). These financial statements for Fiscal Year (FY) 2022 and FY 2021 report on all accounts and associated activities of each office, bureau, and activity of the Department.

Organization of the Report

Section I – Management's Discussion and Analysis (MD&A): This section includes summary information about the mission and organization of the Department; resource information; an analysis of the Department's financial statements; highlights of performance related information for the Department's major programs; and assurances and information related to internal control and financial management system compliance with government-wide requirements, as required by the Federal Managers' Financial Integrity Act (FMFIA) and Office of Management and Budget (OMB) Circular A-123.

Section II – Financial Section: This section includes OIG's Commentary and Summary on the Department's FY 2022 Annual Financial Statements, the Independent Auditors' Report, and the Department's consolidated financial statements and related notes.

Section III – Other Information: This section includes the OIG-identified Top Management and Performance Challenges Facing the DOJ and the DOJ's response to those challenges, as well as sections on payment integrity, civil monetary penalty adjustments, grants, FMFIA corrective action plan, and climate related financial risk.

Appendices: This section includes (A) Office of the Inspector General's Analysis and Summary of Actions Necessary to Close the Report, (B) Acronyms, and (C) Department Component Websites.

This report is available at URL: : [Department of Justice | FY 2022 Agency Financial Report](https://prod.justice.gov/doj/fy-2022-agency-financial-report)²

² <https://prod.justice.gov/doj/fy-2022-agency-financial-report>

APPENDIX B

Acronyms

A

ACM	Asbestos Containing Materials
AFF	Assets Forfeiture Fund
AFF/SADF	Assets Forfeiture Fund and Seized Asset Deposit Fund
AFR	Agency Financial Report
AOUSC	Administrative Office of the United States Courts
APP	Annual Performance Plan
APR	Annual Performance Report
ASG	Associate Attorney General
ATF	Bureau of Alcohol, Tobacco, Firearms and Explosives
ATJ	Access to Justice
ATR	Antitrust Division

B

BAR	Budget and Accrual Reconciliation
BJA	Bureau of Justice Assistance
BOP	Bureau of Prisons
BPO	Broker's Price Opinion

C

CDC	Centers for Disease Control and Prevention
CFO	Chief Financial Officer
CHRP	COPS Hiring Recovery Program
CIV	Civil Division
COPS	Office of Community Oriented Policing Services
COVID-19	Coronavirus
CPI	Consumer Price Index
CPOT	Consolidated Priority Organization Target
CRM	Criminal Division
CRS	Community Relations Service
CRT	Civil Rights Division
CSCATL	Correctional Systems and Correctional Alternatives for Tribal Lands
CSRS	Civil Service Retirement System
CVF	Crime Victims Fund

D	
DAG	Deputy Attorney General
DATA	Digital Accountability and Transparency Act
DCM	OBDs Office of Debt Collection Management
DEA	Drug Enforcement Administration
DEO	Departmental Ethics Office
DHS	Department of Homeland Security
DOJ	Department of Justice
DOL	Department of Labor
DTO	Drug Trafficking Organization

E	
ECAS	EOIR Courts and Appeals System
EFT	Electronic Funds Transfer
ENRD	Environment and Natural Resources Division
EOIR	Executive Office for Immigration Review
EOUSA	Executive Office for U.S. Attorneys
ERM	Enterprise Risk Management
eROPs	Electronic Records of Proceedings
ESCO	Energy Service Companies
ESPC	Energy Savings Performance Contracts

F	
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standard Board
FBI	Federal Bureau of Investigation
FBWT	Fund Balance with U.S. Treasury
F-CHAT	Facility Climate Hazard Assessment Tool
FCSC	Foreign Claims Settlement Commission
FECA	Federal Employees' Compensation Act
FECA SBF	FECA Special Benefits Fund
FEGLI	Federal Employees Group Life Insurance Program
FEHB	Federal Employees Health Benefits Program
FERS	Federal Employees Retirement System
FERS-FRAE	Federal Employees Retirement System-Further Revised Annuity Employees
FERS-RAE	Federal Employees Retirement System-Revised Annuity Employees System
FFMIA	Federal Financial Management Improvement Act
FISMA	Federal Information Security Management Act
FMFIA	Federal Managers' Financial Integrity Act
FMIS2	Financial Management Information System 2
FOIA	Freedom of Information Act
FPI	Federal Prison Industries, Inc.
FR	Financial Report
FRL	Fire Research Laboratory
FSA	First Step Act
FTAP	Firearms Technical Assistance Project
FTE	Full-Time Equivalent
FY	Fiscal Year

G	
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GAN	Grant Adjustment Notice
GMRA	Government Management Reform Act
GPFFR	General Purpose Federal Financial Reports
GPP&E	General Property, Plant & Equipment
GPRA	Government Performance and Results Act
GPRAMA	GPRA Modernization Act of 2010
GPRS	Grant Payment Request System
GSA	General Services Administration
GTAS	Governmentwide Treasury Account Symbol

H

HHS Department of Health and Human Services

I

ICOR Immigration Court Online Resources
IG Inspector General
INTERPOL International Criminal Police Organization
IPERA Improper Payments Elimination and Recovery Act of 2010
IPERIA Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA Improper Payments Information Act of 2002
IPOL INTERPOL Washington
IUS Internal Use Software

J

JIST Justice Information Sharing Technology
JMD Justice Management Division

K

KG Kilogram
KPI Key Performance Indicators

L

LCM Lower of average cost or market value
LEP Limited English Proficiency
LVNRV Lower Cost or Net Realizable Value

M

MCO Mission Critical Operation
MD&A Management's Discussion and Analysis
MP Major Program

N	
N/A	Not Applicable
NADA	National Automobile Dealers Association
NFEA	National Firearms Examiner Academy
NIBIN	National Integrated Ballistic Information Network
NIJ	National Institute for Justice
NSD	National Security Division
O	

OBDs	Offices, Boards and Divisions
OCDETF	Organized Crime Drug Enforcement Task Forces
OCIO	Office of the Chief Information Officer
OGC	Office of General Council
OIG	Office of the Inspector General
OIP	Office of Information Policy
OJP	Office of Justice Programs
OLA	Office of Legislative Affairs
OLC	Office of Legal Counsel
OLP	Office of Legal Policy
OMB	Office of Management and Budget
OPA	Office of the Pardon Attorney
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility
OSG	Office of the Solicitor General
OTJ	Office of Tribal Justice
OVC	Office of Victims of Crime
OVP	Office of the Vice President
OVW	Office on Violence Against Women

P

PAR	Performance and Accountability Report
PHS	Public Health Services
PIIA	Payment Integrity Information Act of 2019
PPE	Personal Protective Equipment
PRAO	Professional Responsibility Advisory Office
PSOB Act	Public Safety Officers' Benefits Act of 1976
PTO	Priority Threat Organizations
PY	Prior Year/Previous Year
P3	Public-Private Partnerships

R

RCA	Reports Consolidation Act of 2000
RECA	Radiation Exposure Compensation Act
RI/FS	Remedial Investigation/Feasibility Study

S

SADF	Seized Asset Deposit Fund
SAM	System for Award Management
SBF	Special Benefits Fund
SBR	Statement of Budgetary Resources
SCA	Statement of Custodial Activity
SCAAP	State Criminal Alien Assistance Program
SFFAS	Statement of Federal Financial Accounting Standards
SMO	Social Media Optimizing
SOR	Strategic Objective Review

T

TAX	Tax Division
TEPP	Threat Enforcement Prioritization Process
TJSIP	Tribal Justice Systems Infrastructure Program
Trust Fund	Federal Prison Commissary Fund
TSP	Thrift Savings Plan

U

UDO	Undelivered Orders
UFMS	Unified Financial Management System
U.S.	United States
USAs	United States Attorneys
USAO	United States Attorneys' Offices
U.S.C.	United States Code
USD	United States Dollars
USERRA	Uniformed Services Employment and Re-employment Act
USMS	United States Marshals Service
UPC	United States Marshals Service
USPC	United States Parole Commission
USSGL	United States Standard General Ledger
UST	Executive Office for United States Trustees
USVSSTF	United States Victims of State Sponsored Terrorism Fund

V

VAWA	Violence Against Women Act
VCF	Victim Compensation Fund

W

WCF	Working Capital Fund
WTC	World Training Center